

ROOM



GOVERNMENT INFORMATION CENTER
SAN FRANCISCO PUBLIC LIBRARY

**SAN FRANCISCO
PUBLIC LIBRARY**

**REFERENCE
BOOK**


Not to be taken from the Library

OCT 6 1991

SAN FRANCISCO PUBLIC LIBRARY



3 1223 90189 6721



Digitized by the Internet Archive
in 2010 with funding from
San Francisco Public Library

APPENDIX TO THE JOURNALS

OF THE

SENATE AND ASSEMBLY

OF THE

FORTY-SIXTH SESSION

485.858
24:512
OF THE

LEGISLATURE OF THE STATE OF CALIFORNIA

VOLUME IV



CALIFORNIA STATE PRINTING OFFICE
JOHN E. KING, State Printer
SACRAMENTO, 1925

APPENDIX TO THE JOURNAL

OF THE

SENATE AND ASSEMBLY

OF THE

FOURTY-SIXTH SESSION

*328.794

C12:46 6

232686

LEGISLATURE OF THE STATE OF CALIFORNIA

1907 A.D.



OFFICE OF THE CLERK OF THE SENATE
AND ASSEMBLY
SACRAMENTO, CALIF.

VOLUME IV.

- 1—Report of Department of Agriculture, 1923.
- 2—Report of Division of Water Rights, 1923-1924.
- 3—Report of State Library, 1924.
- 4—Report of Bureau of Criminal Identification and Investigation, 1924.
- 5—Report of Division of Motor Vehicles, 1924.
- 6—Report of Corporation Department, 1924.
- 7—Report of Industrial Accident Commission, 1923.
- 8—Report of Industrial Accident Commission, 1924.
- 9—Report of Board of Chiropractic Examiners, 1923-1924.
- 10—Report of Board of Education, 1922-1924.
- 11—Report of Attorney General, 1922-1924.
- 12—Report of State Controller, 1923-1924.
- 13—Report of Industrial Welfare Commission, 1919-1922.
- 14—Report of Building and Loan Commissioner, 1923.
- 15—Report of Building and Loan Commissioner, 1924.
- 16—Report of California Highway Commission, 1924.
- 17—Report of Secretary of State, 1922-1924.

CHAPTER IV

(1) The first of the two main divisions of the subject is the history of the subject.

(2) The second of the two main divisions of the subject is the history of the subject.

(3) The third of the two main divisions of the subject is the history of the subject.

(4) The fourth of the two main divisions of the subject is the history of the subject.

(5) The fifth of the two main divisions of the subject is the history of the subject.

(6) The sixth of the two main divisions of the subject is the history of the subject.

(7) The seventh of the two main divisions of the subject is the history of the subject.

(8) The eighth of the two main divisions of the subject is the history of the subject.

(9) The ninth of the two main divisions of the subject is the history of the subject.

(10) The tenth of the two main divisions of the subject is the history of the subject.

(11) The eleventh of the two main divisions of the subject is the history of the subject.

(12) The twelfth of the two main divisions of the subject is the history of the subject.

(13) The thirteenth of the two main divisions of the subject is the history of the subject.

(14) The fourteenth of the two main divisions of the subject is the history of the subject.

(15) The fifteenth of the two main divisions of the subject is the history of the subject.

(16) The sixteenth of the two main divisions of the subject is the history of the subject.

(17) The seventeenth of the two main divisions of the subject is the history of the subject.

FOURTH REPORT

OF THE

California

Department of Agriculture

FOR THE

PERIOD ENDING DECEMBER 31, 1923

SACRAMENTO, CALIFORNIA



CALIFORNIA STATE PRINTING OFFICE
FRANK J. SMITH, Superintendent
SACRAMENTO, 1924

TABLE OF CONTENTS.

	Page
Seal of California Department of Agriculture.....	<i>Cover</i>
Letter of Transmittal.....	<i>G. H. Hecke</i> 318
Foreword	<i>G. H. Hecke</i> 319
Report of Director.....	<i>G. H. Hecke</i> 321
Bureau of Plant Quarantine and Pest Control....	<i>W. C. Jacobsen</i> 333
Biological Control Work.....	<i>Harry S. Smith</i> 334
Plant Quarantine	<i>Lee A. Strong and A. C. Fleury</i> 343
Rodent, Weed and Predatory Animal Control.....	<i>W. C. Jacobsen</i> 346
Vacuum Fumigation	<i>D. B. Mackie</i> 354
Insect Pest Control.....	<i>T. D. Urbahns</i> 359
Plant Diseases	<i>D. G. Milbrath</i> 364
Viticulture Service	<i>R. L. Nougaret</i> 366
Nursery Service	<i>F. C. Brosius</i> 369
Bureau of Fruit and Vegetable Standardization....	<i>W. F. Allewelt</i> 370
Bureau of Grain, Seed and Warehouse Standardization.....	<i>L. M. Jeffers</i> 377
 Division of Animal Industry—	
Report of Chief.....	<i>J. P. Iverson</i> 382
Dairy Service.....	<i>J. J. Frey</i> 401
Meat Inspection	<i>George Gordon</i> 415
Division of Chemistry.....	<i>George P. Gray</i> 419
Division of Weights and Measures.....	<i>Charles F. Hayden</i> 429
California Crop Report for 1923.....	<i>E. E. Kaufman</i> 440
Index Monthly Bulletin 1923.....	<i>O. W. Newman</i> 469

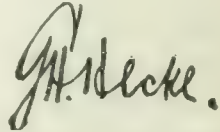
LETTER OF TRANSMITTAL.

SACRAMENTO, CALIFORNIA,
January 1, 1924.

Honorable FRIEND WM. RICHARDSON,
Governor of the State of California,
Sacramento, California.

SIR: I have the honor to transmit herewith for your consideration my report covering the work of the California Department of Agriculture for the period ending December 31, 1923.

Very truly yours,

A handwritten signature in dark ink, appearing to read "J. H. Necke". The signature is written in a cursive style with a large, stylized initial "J".

Director of Agriculture.

THE MONTHLY BULLETIN

DEPARTMENT OF AGRICULTURE
STATE OF CALIFORNIA

DEVOTED TO AGRICULTURE IN ITS BROADEST SENSE, WITH SPECIAL
REFERENCE TO PLANT DISEASES, INSECT PESTS, AND
THEIR CONTROL.

Sent free to all citizens of the State of California. Offered in exchange for bulletins of the Federal Government and experiment stations, entomological and mycological journals, agricultural and horticultural papers, botanical, biological and other publications of a similar nature.

G. H. HECKE, Director-----Censor

Acceptance for mailing at the special rate of postage provided for in section 1103,
act of October 3, 1917; authorized August 27, 1918.

Vol. XII

July-December, 1923.

No. 7-12

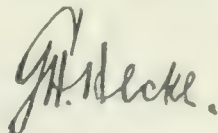
FOREWORD.

With the June issue, 1923, the MONTHLY BULLETIN of the State Department of Agriculture was temporarily suspended. This was done in response to the demand for an economy program by the people of California in carrying on the work of the various state departments. With a reduced budget, it became necessary to determine what activities should be eliminated with the least injury to the service being performed by the Department of Agriculture.

The decision to reduce our printing fund and discontinue the publication of the MONTHLY BULLETIN, rather than to weaken the work directly connected with the protection of agriculture, was clearly shown to be a wise action as brought out in the recent misfortune to our livestock industry occasioned by the outbreak of the foot and mouth disease.

For eleven and one-half years to July 1, 1923, the MONTHLY BULLETIN has carried its message to the people of California without a break in the series. The regular issues of the bulletin were discontinued with the June number of 1923; however, there were sufficient funds for the publication of the 1923 annual report of the Department and it has therefore appeared advisable to print this report as an issue of the MONTHLY BULLETIN, completing the year and giving the index. It is my hope that when the tax burden has become less acute, the Department will be in position again to undertake the publication of the MONTHLY BULLETIN without any interruption of the regular monthly issue.

This report has been necessarily delayed due to many factors, not the least of which was the outbreak of the foot and mouth disease, which occurred about the time this report was being compiled, demanding all the energies of the Department.



Director of Agriculture.

THE MONTHLY BULLETIN

CALIFORNIA STATE DEPARTMENT OF AGRICULTURE

Vol. XII

JULY-DECEMBER, 1923.

No. 7-12

REPORT OF DIRECTOR.

Probably at no time in the history of agriculture have general conditions been more acute in the country at large than has been the case during the past crop season. Last year the farmers of the great corn belt states were in a very critical condition so far as prices were concerned. This year the wheat farmers find themselves in a period of almost as great depression. The result has been that the farmers throughout the middle west are in a state of general unrest and this condition has evidenced itself by the election of senators and representatives to congress pledged to remedy the situation in so far as governmental action is concerned. The anxiety of the administration to relieve matters has evidenced itself in the appointment of committees and commissions as ways and means of relieving the situation.

Even world wide conditions deserve the serious and thoughtful attention of every farmer and fruit grower in California. England for centuries has been a free trade country, and the policy of free trade has come to be synonymous with the general political policy of the United Kingdom. The principal business of the Imperial conference in London was to discuss the subject of a protective tariff which will enable the colonies of the mother country to export goods to England, a great manufacturing nation, under a protective tariff which will mean a most serious competition to California products, that so far have had a distinct advantage in this great European market. And so we face a general world condition in agriculture which is not too favorable and when you add to it the political situation which exists in Europe at the present time, curtailing tremendously the demand for many California farm products, it is obvious to anyone that we have a condition which calls for thoughtful consideration and intelligent leadership. Even in California during the past year we have not escaped the depression, or as some people choose to call it, the return to normal in our agricultural production. I am afraid that too many of our growers and shippers have felt that the high levels attained during the war should have been continued, but in the nature of things we are now returning to normalcy and we must expect lower levels, so far as prices are concerned, to prevail from now on.

The increases in production in California have been little short of remarkable.

Probably the most dramatic situation in California at the present time so far as the farmer is concerned exists in the grape and raisin industry. There are over 600,000 acres of all classes of grapes, bearing and nonbearing, in California. The San Joaquin Valley, especially the lower San Joaquin Valley, depends essentially on the raisin industry, thus making this crop of major importance to the state. The high prices received during the war resulted in tremendous increases in plantings, but while prices could be controlled in a measure it was absolutely impossible to control production and as a result production has

increased to a point where new markets must be sought all over the world if the raisins of California are going to be marketed successfully. This season there were shipped out of California in the fresh state approximately 50,000 cars of grapes of all classes. This tremendous total represents an increase in shipments during the past ten years unparalleled in any line of agricultural production. As late as 1915, less than 10,000 cars of grapes were shipped out of the state. Next season with normal weather and crop conditions there will be in excess of 60,00 cars of this commodity moved. A general demoralization in the fresh grape market may be anticipated unless serious attention is paid to the quality, condition and manner of packing of this commodity.

In southern California, with the splendid cooperative organizations, the growers have not suffered to as marked degree as the farmers north of the Tehachapi. The walnut industry and the citrus industry are in a general substantial condition, due largely to a sound marketing policy. We estimate, however, the largest citrus fruit crop in the history of the state for the coming season, running largely to small sizes. Such a condition calls for earnest cooperation of every grower in putting up a pack which is standardized most carefully. Every effort must be directed toward securing economy in the costs of production, for the sad part of the general situation has been that while prices have decreased costs of production have on the contrary risen materially.

ORGANIZATION.

A number of changes in the organization and personnel of the State Department of Agriculture have been made necessary by reason of the economy program of the administration. Due to resignations, the activities of the Division of Markets have lapsed temporarily. We have, however, a very definite plan in mind for the work of this division.

The Bureaus of Plant Quarantine and Pest Control have been consolidated, while the Grain and Warehouse Standardization work has been separated from the Fruit and Vegetable Standardization bureau. Other changes of a minor nature have been made, all for the purpose of securing economy and efficiency under the new program.

In order to get as close to agricultural opinion as possible and for the purpose of adjusting such economy measures as he thought desirable, Governor Richardson appointed an Agricultural Council of five farmers to correlate the views of those interested in the agricultural industry to the end that the Department of Agriculture might properly function for the protection of agriculture. The appointment of this council has proved to be a very wise action, for its members have recommended and secured material adjustments in appropriations which might have been curtailed had the Council not been called into existence. The Council has worked with the Department of Agriculture and with the Agricultural Legislative Committee in a very effective and sympathetic manner. Probably the most important service of the council was performed in acquainting the Governor with the needs of the agricultural industry of California. The result of its activity in this direction has assisted the Department of Agriculture probably more than any other one activity undertaken by this body.

This educational feature has been responsible for a great measure of support being accorded by the administration not only to those functions

which are of long standing in the Department of Agriculture but to new functions which are of exceedingly great value to the farmer and which have heretofore not been carried on in a material degree in the Department.

FINANCING THE FARMER.

One of the prominent problems which has occupied the attention of our agricultural and financial leaders is that of financing the farmer in the production and marketing of his crops. This question with us in California has been partially solved by the organization and successful management of our large cooperative organizations. Through these organizations the grower is able to secure financial assistance not open to him as an individual.

We are not desirous as growers of having extended to us credit based upon a paternalistic attitude of the government. However, we do need credit based upon the stability of our crops and our reputation as business men which will be sufficient to enable us to properly market our products. It is absolutely essential that our banking system be organized so that the requirements of agriculture will be recognized and that this great industry will receive the needed credit on as satisfactory a basis as is extended to the manufacturer and the merchant.

Credit systems open to the manufacturer and the merchant have been organized specifically to meet his needs. After many years of unsatisfactory short-term loans at high rates of interest there has been developed a system for financing the grower which is comparable with the systems made available to the manufacturer and the merchant. Our last congress passed the Federal Intermediate Credit Act, which provides for the establishment of twelve intermediate credit banks in conjunction with the farm loan banks. These twelve banks, according to the provisions of the law, have a maximum loan capacity of \$660,000,000. They are authorized to rediscount farm credit loans made by individual banks or agricultural credit corporations, and can also lend direct to agricultural cooperative associations. They can not lend money direct to the individual grower. The rate of interest which they may charge is limited to 1 per cent above the interest rate on debentures which they may sell. At the present time this makes their interest rate $5\frac{1}{2}$ per cent. In rediscounting they are not permitted to rediscount paper charging more than $1\frac{1}{2}$ per cent above the rediscount rate. They therefore can not handle farm credit paper for banks where the latter charge more than 7 per cent to the borrower.

BUREAU OF PLANT QUARANTINE AND PEST CONTROL.

The records of the new Bureau of Plant Quarantine and Pest Control appear for the first time in an annual report of the State Department of Agriculture. Due to general similarity of activities and for purposes of administration, the functions of the Bureau of Pest Control have been combined with those of the Bureau of Plant Quarantine. By an act of the 1923 legislature, the biological control work on insect pests, formerly in the Bureau of Pest Control, was transferred to the University of California.

Plant quarantine work has increased very materially at the maritime ports of entry and at the border inspection stations. Ships and vessels arriving at the ports calling for quarantine inspection have been about

63 per cent greater in number than in 1922. During the year at border inspection stations, over 83,500 automobiles were inspected coming into California. Several thousand items of plant products were intercepted which were infested with insect pests or plant diseases, showing the potential menace of interstate movement of automobile traffic without inspection and the need for continuing, with additional strength, this valuable protective service. Our anticipation of the need for more men at maritime ports and border points as expressed in previous reports has come to be a realization. Indications are that with the increase of transportation equipment moving to our shores and borders, greater activities will be called for from the Department of Agriculture, which is charged with preventive protection of our horticultural and agricultural industries.

The nursery inspection service has been of considerable assistance to the county horticultural commissioners and nurserymen of California. A project has been undertaken to control insect pests and diseases on nursery stock at the nurseries as well as to give careful inspection to all stock moving out of an area. This has already proven in a large measure to protect clean areas within the various counties as well as to eliminate the cost of transporting plants which upon arrival would be liable to rejection.

Work of much value has been accomplished by the offices of Plant Pathology and Field Entomology, especially in diagnosing plant diseases and in determining insect pests of major importance at a time when serious outbreaks could be averted. Also, outlines for control of insect pests and diseases have been placed in the hands of horticultural commissioners at times when they have been of particular benefit and have aided materially in the biological work as carried on by county officers.

The advancement in vacuum fumigation, which project is related in a measure to quarantine, has been responsible for relieving some of the quarantine regulations against a number of California's agricultural products as placed by other states. Over seventy carloads of nursery stock and cotton seed have been moved which were previously barred from export due to lack of satisfactory proof of control and eradication of insect pests of which the above commodities were liable to be hosts. Application of vacuum fumigation methods to living plant material has opened an entirely new field of control measures for insect pests particularly with reference to nursery stock and bulbs. Vacuum fumigation is proving no less efficient in the control of insect pests in stored products and much progress is being made in determining the efficiency of vacuum fumigation for destroying the tuber moth in all its stages on potatoes.

The functions of viticultural service have been placed in the Bureau of Plant Quarantine and Pest Control. Many times during the past year cooperative work between this service and other bureaus of the Department has been of material assistance where problems with the grape crop have been encountered. This has been true in connection with insect pests and diseases of grapes, standardization, and in keeping the industry informed as to probable tonnage and amount of equipment necessary to move the tonnage throughout the season.

Predatory animal control activities in cooperation with the U. S. Biological Survey and the boards of supervisors in the various counties

have increased to such a point that the financial cooperation of last year had to be cut down until in several of the counties it was possible to render assistance through supervision only. Instead of cooperation on the part of twelve counties with the state and federal forces, as expected, there were twenty-two counties with us under cooperative agreement toward the end of the year—with the possibility of a greater number very shortly. In areas where the systematic federal-state plan of predatory animal control has been in effect for one or more seasons, losses due to coyotes and bobcats have practically ceased. This protection afforded has been a great boon to sheepmen, hog and poultry raisers. The programs of rodent and weed control operations have been largely conducted in an advisory way. In the case of weed control there remains a great deal to be accomplished especially after the new noxious weeds that are appearing in California have been dealt with. Whenever new weed pests have been encountered it has been the policy of the Department to aid the county horticultural commissioners in their suppression and eradication before these weeds may become pests of major importance, after which attention has been paid to those which have become established in past years. Particular efforts have been made to eliminate the Puncture Vine or Ground Bur-nut (*Tribulus terrestris*), which has proved itself capable of spreading very rapidly, and to the eradication of Camel's Thorn, which is a new weed in the Coachella and Imperial valleys.

DIVISION OF ANIMAL INDUSTRY.

California with its favorable climate and fertile soil is adapted to a heavy production of forage crops and natural grasses so necessary to the development of a livestock industry. It is not strange, therefore, that this state should be a recognized leader in all classes of domestic animals.

In number of range cattle we are exceeded only by one state and we rank second in sheep. Our dairy cattle, horses, mules and swine constitute a valuable asset. In the production of milk goats, California probably stands first. Thus, it will be seen that our livestock population contributes heavily toward the welfare of this state.

Located on the western border of the continent, our animal population is exposed to new diseases from the Orient, Central America, and Mexico. It is vital to our prosperity to prevent the introduction of pests or diseases that injure or destroy the animal industry. It is important, therefore, that the Division of Animal Industry be so maintained in order to cope effectively with all diseases impairing the value of livestock. By suppressing disease and pests and encouraging the breeding of high-class animals, we will eventually build up an export trade of fine stock. Also, at the same time, assist our citizens in securing the greatest returns on livestock investments.

The Department has waged a successful fight against Texas fever, formerly causing heavy losses to cattlemen. Fifteen years ago approximately one-half of our cattle were subjected to this disease. Anthrax, probably the oldest known disease, periodically recurs in certain sections of California, causing at times severe losses to all classes of livestock, and also affecting human beings. Cholera among hogs imposes a heavy tax on swine breeding. The services of the Department to minimize such losses by preventing its spread are always at command.

The production of sheep is important to the welfare of our state. This activity is hampered by a rapidly spreading parasite known as scab which occasions heavy losses of wool and mutton. The work of the Department is directed toward the eradication of this costly disease and to accomplish this all sheep are examined several times each year.

The fullest development of dairying and herds of finely bred cattle is likewise dependent upon the control of disease. Here we are attacking bovine tuberculosis by the "Area Tuberculosis Plan" of eradication by counties. In addition, the establishment of "accredited" herds free from this disease is conducted under the accredited herd agreement, and the Pure Milk Law provides for the tuberculin testing and removal of diseased animals from dairy herds supplying milk for public consumption in the raw state. Distinct progress has been made in these activities and we now have two entire counties free from the danger of bovine tuberculosis with two additional counties preparing for this work. At present we have twenty-six herds "accredited" free from tuberculosis. The Division of Animal Industry functions to improve the value of our horses and mules by enforcing the Stallion Registration Law which prohibits the public service of any animal affected with an hereditary communicable disease.

An outstanding achievement in California is our Meat Inspection Law. The act has given the Department supervision of slaughtering establishments resulting in the elimination of objectionable insanitary practices in the production of our meat supply. This has been accomplished by the building of new slaughterhouses or the remodeling of old ones. It can safely be said that no state in the Union at present produces its meat supply under conditions as favorable as here. In addition to supervision of sanitary appointments of slaughterhouses during the year 1923, the Department inspected at time of slaughter over 300,000 food-producing animals. The Meat Inspection Law is so drawn that it combines the support of producer, consumer, and middleman and its popularity and growth are indeed remarkable. At the present time the meat supply of 18 cities and two entire counties is produced under the constant supervision of inspectors of the Department of Agriculture. All meats sold therein bear the inspection stamp of the Department. The examination of the number of food animals inspected for healthfulness at the time of slaughter in 1923 increased one hundred per cent over 1922 and the total number condemned as unwholesome for food was 1568. More than two hundred fifty slaughterhouses have already been remodeled, thus improving the standard of sanitation. Approximately fifty new slaughter plants have been constructed, ranging in cost from \$750 to \$60,000. The support extended meat inspection by the public, butchers, and cattlemen justifies the belief that the major portion of California's entire meat supply will be produced under a most searching inspection in sanitary plants within a comparatively short time. This is a condition of which we can be proud and in which we are leading every state in the Union.

The work of dairy and milk inspection is chiefly concerned with the maintenance of a uniform high standard of quality for dairy products including wholesomeness and chemical composition, resulting beneficially to consumer and producer. The regulation of the testing of milk and cream for butterfat, advertising sale of dairy products and substitutes,

and compilation of accurate dairy statistics represent activities of great value. The net result of these is better dairy products, better appreciation by the public, resulting in increased per capita consumption and prosperity for the dairy industry from the improved market created. The increased production by 15,000,000 pounds of butterfat, making a total production of approximately 120,000,000 pounds with the valuation of over \$104,000,000, forecasts what the future holds in store for the dairy industry of California, which is moving forward with a prosperous outlook.

We believe, therefore, that in a period of general depression the State Department of Agriculture has rendered a material service which has permitted distinct progress in animal industry activities. With recognition of the increased benefits accruing to agriculture, the demands for service in animal industry will continue to grow, and facilities must be provided whereby the legitimate demands can be met.

STANDARDIZATION OF FARM PRODUCTS.

Modern business methods demand standardization of farm products. The California State Department of Agriculture, recognizing the importance of this fact, coordinated the standardization activities of this state with those of the United States Department of Agriculture.

The agreements provide for joint activities toward the establishment of grades for fruits, vegetables, grain, seed, dairy and meat products which are not already standardized, and for the study and improvement of existing standards giving due attention to the desirability of adopting, so far as practicable, any grades proposed, recommended or promulgated by the U. S. Department of Agriculture. In addition to establishing grades, cooperative services have been organized to inspect at points of origin and destination and certify to the quality and condition of fruits, vegetables, dairy products and meats, when loaded for shipment or delivered for sale. These inspection certificates are receivable under federal law as *prima facie* evidence in any court of the United States.

The standards of composition and wholesomeness of milk, cream, evaporated milk products, butter, cheese, ice cream and by-products are fully enforced.

On July 1, 1923, the activities of the Bureau of Standardization were divided by the creation of the Bureau of Fruit and Vegetable Standardization and the Bureau of Grain and Warehouse Standardization. This action became advisable because of the widely different activities in these fields, both of which have been considerably extended, in part by new legislation, but very largely by increased commercial use of the optional self-supporting services.

In addition to 3,000,000 tons of fruits and nuts, nearly 300,000 acres of vegetables were produced in California in 1923, having a combined total value of \$235,000,000; and more than 200,000 carload lots of fresh fruits and vegetables were shipped from California farms during the calendar year.

In the standardization of these record crops, which is under the general supervision and direction of the State Department of Agriculture, the county horticultural commissioners have displayed a fine spirit of cooperation, both among themselves and with the state. This has

resulted in uniform and thorough enforcement of the law, which has met with general approval and cordial assistance of growers and shippers, as well as receivers and the consuming public.

Increasing attention is being paid each year by the fruit and vegetable industry to the real need for adequate standardization of these products. The laws, first passed in 1915, have been extended and strengthened by each succeeding legislature, and have had a wonderful effect in the improvement of the grade and pack of these perishable commodities, which represent a large proportion of California's agricultural wealth. At the present time careful study is being made of the problems of proper maturity, grading, packing, shipping and handling of fruits and vegetables, in order that they may be delivered in the best possible quality and condition to meet the requirements of consumer demand.

The Apple Standardization Act, which is administered by the Department, was completely revised by the 1923 legislature. The new standards established are practically identical with those of Washington and other western boxed apple states, and places the California industry on an equal basis with any district in the country.

The joint State-Federal Shipping Point Inspection Service on fruits and vegetables, established in July, 1920, has increased tremendously in the past year. During six months in 1920 a total of 3964 carload lots were inspected and certified, followed by 10,129 in 1921, 17,297 in 1922, and more than 43,000 cars in 1923. This service is purely optional, and completely self-supporting, the inspection and certification being made upon the request of any financially interested party, with payment of fee to cover cost of the service.

At the present time, of the thirty-seven states which conduct official marketing activities, twenty-six are carrying on this joint state-federal service, in addition to which straight federal shipping point inspection is being conducted in four other states. Since these states include practically all fruit and vegetable producing areas in the United States which are of commercial importance, this work is truly nation-wide in scope. The Federal Market Inspection Service, available in the principal markets throughout the country, supplements this important service to the fruit and vegetable industry.

The rapid increase in this work has been due to the general recognition by the industry of the value of such certificates, which are used largely as the basis of settlement of future contracts between producers and dealers, and for f.o.b. sales, or sale of cars in transit, both directly between shipper and buyer, and by wire auctions. They are also used in connection with insurance of shipments in transit, and in the adjustment of railroad claims.

Potato seed certification has been conducted in 1923 as formerly, for the purpose of controlling the spread and increase of injurious insects, fungus, and other pests affecting this crop, and for the improvement in the quality and quantity of the large commercial potato production of the state.

The Grain Standardization Act of 1921 provides a system for the establishment of standardization as applied to certain grains and creates an inspection system whereby producers and the buyers are enabled to secure certificates of grade from the State Department of Agriculture.

This line of work is closely related to the activities of the United States Department of Agriculture under the United States Grain Standardization Act. California is an important producer of field crops. The protection of our grain producers demands greatly increased activities along this line. The activities of our seed laboratory during the past year have resulted beneficially to the producers of seeds and also have been a decided protection to the growers who are purchasing seeds in the market for planting. A greater use of the facilities of the seed laboratory will serve to place upon the market seed which has been properly examined and tested and so make possible the production of larger and better crops.

The greatly increased interests in the production of cotton in California emphasizes the importance of a cotton classing service which was established by this Department in October of 1923. At that time a properly qualified cotton classer was located in the Palo Verde Valley and results have proven the wisdom of this step. The benefits already derived by various lines of agricultural industry in this state through the establishment of proper standards and a system of examination and certification emphasize the necessity of extending such a service to all of our field crops. It is particularly true that the state should be in a position to render such a service to industries which may not be fully organized or which are in a period of development. The possibility of so serving the producer may be an important factor in the success or failure of the endeavor.

The marketing of our 1923 crops presented a very serious financial problem to the growers, the cooperative organizations, and the bankers. Fortunately there was made available to our growers the assistance of federal finances through the medium of the Federal Intermediate Credit Bank. As a result of such assistance there has been approximately \$5,000,000 of federal money brought into the State of California. Such extensive financial assistance to our fruit and vegetable canneries, the raisin growers, prune, apricot and rice growers was only available because of existing federal and state laws providing for the licensing and bonding of warehouses storing agricultural products. It was indeed fortunate that by amendments passed by the 1923 legislature this Department was in a position to serve promptly those interests which found it advisable to secure federal assistance. The demand for service in connection with California bonded warehouses was far in excess of expectations, but it was possible by some readjustments to serve these interests promptly.

It is impossible to emphasize too strongly the need of rendering every possible service to our agricultural interests so that in the warehousing and marketing of their products it will be possible to take advantage of every beneficial medium.

AGRICULTURAL STATISTICS.

An arrangement was consummated in 1921 with the Bureau of Agricultural Economics, U. S. Department of Agriculture, for a Cooperative Crop Reporting Service. It is the function of the Crop Reporting Service to collect and disseminate all information relating to statistics on agriculture, horticulture and livestock.

At the present time the agricultural statistician for California, U. S. Department of Agriculture, is in charge of this service, and is virtually the agricultural statistician of the State Department of Agriculture. The State Department of Agriculture and the U. S. Department of Agriculture receive credit respectively and collectively for all reports issued by the Cooperative Crop Reporting Service.

Agricultural statistics have become one of the most important features of agricultural work, as by the collection of data relative to acreage and production of crops it becomes possible to map out a program for their distribution and marketing. Also by the issuance of monthly reports during the growing season, the producer and consumer are kept informed as to the condition and probable production of the various crops grown throughout the state.

The annual report for 1923, with comparative data for the four previous years, is made a part of this report and is worthy of special study by all those interested in the agricultural and livestock resources of California.

AGRICULTURAL CHEMISTRY.

The Division of Chemistry is charged with the enforcement of the Economic Poison Act, the Fertilizer Act, and the newly enacted Agricultural Minerals Act, and also operates the dairy laboratory in cooperation with the Division of Animal Industry. The division is also charged with supervising all of the chemical work required by the Department.

Great improvement has been seen in the quality of commercial fertilizers since the division has been in immediate charge of the detail of the administration of the fertilizer law. The hearty cooperation of the manufacturers has been obtained in most cases so that the purchaser can now usually depend upon the label as being an accurate statement of the plant food contained in the bag.

Through the operation of the Economic Poison Act many worthless insecticides and fungicides have been removed from the market and the standard of others has been raised.

Another service rendered by the Division of Chemistry is analyzing new preparations which appear upon the market and furnishing this information to the county horticultural commissioners and others upon inquiry. By this means there are disclosed many old and well known substances which are being marketed under fancy trade names at fancy prices.

DIVISION OF WEIGHTS AND MEASURES.

The Department through the Division of Weights and Measures has made very satisfactory progress in standardizing weights of a great many commodities which are sold or offered for sale in containers. In many cases where there has been a distinct variance in the weight of measured contents of a commodity put on the markets by various firms, the setting of a standard by the Department has insured to the consumer full value for money expended.

Due to variation of climatic conditions, it becomes necessary for the Department to establish each spring the tare weight of lug boxes employed by canneries and packing associations.

Last summer there were complaints made to the effect that the sale of sulphur in sacks was an imposition on the farmer in that it has been sold in various sizes and several concerns had billed the commodity at

different prices and had given different weights of which the farmer, in a great many instances, had been kept in ignorance. As a result of these complaints, the Division of Chemistry and the Division of Weights and Measures called together at conferences in different parts of the state the manufacturers and distributors of sulphur. The purport of these conferences was to standardize sulphur in sack lots. This standard has not as yet been set, but the publicity given to the matter, and the fear of the different manufacturers that the division would set one standard, has confined the sale of sulphur in sack lots at the present time to two weights, 100 and 110 pounds net. Later on conditions may cause the Department of Agriculture to standardize to one weight.

A condition which the Department of Agriculture is attempting to regulate is the delivery of gasoline, distillate and fuel oils to the farming sections. As a remedy for the many complaints emanating from all parts of California, the Division of Weights and Measures, under date of July 31, 1923, issued a regulation to all weights and measures officials requesting them to call the attention of all oil concerns to the fact that in delivering gasoline, distillate and other oils, to drums, barrels, tanks and other containers the stick measurement must be discontinued. This regulation calls for the delivery of these commodities by a certified measure or a compartment tank, the capacity of which has been certified by this Department. As a result of this regulation the Department has been assured by all oil companies in the state that they will comply with the regulation and cooperate to the fullest extent.

Under the state law all scales, gasoline measuring devices and equipment for measuring and weighing, of every type, are required to be inspected and sealed before being used.

MARKET NEWS SERVICE.

By a cooperative agreement with the Federal Bureau of Agricultural Economics, producers and shippers of California have available a Daily Market News Service carrying market news for livestock, fruits, vegetables, poultry, game and cold storage holdings. These reports may be secured by interested parties having their names placed on the regular mailing list in the respective offices. The fruits and vegetables, poultry and game, and cold storage reports are issued from the Division of Markets, room 1, Ferry Building, San Francisco. The livestock reports are issued from room 62, Appraisers Building, San Francisco, and from room 203, Los Angeles Union Stock Yards, Los Angeles. The cold storage and warehouse reports are issued semimonthly, on potatoes, onions and apples. Special daily market bulletins are issued on apples, potatoes, onions, lettuce and cauliflower, as well as a report of the total daily shipments for the whole United States. The U. S. Bureau of Agricultural Economics issues a market report on dairy products.

AGRICULTURAL INFORMATION.

The Department makes available all news of interest pertaining to its various activities in which farmers, fruit growers, stock raisers, dairy-men, and others may be interested. This information is being distributed to the press through the medium of weekly news letters and daily press stories. The Bureau of Plant Industry news letter is published on the first and third Wednesdays of each month; the Bureau of Animal Industry news letter is published on the second and fourth

Wednesdays. Worthy news items are prepared pertaining to the Department and released immediately to the daily press by reporters who call personally at the office.

The daily press items are necessarily brief and prepared in newspaper form. The weekly news letters give more detailed information, which articles are necessarily too long for daily press items. Over three hundred newspapers of the state are being supplied with special articles and the weekly bulletins sent direct from this office. Through the medium of the Capitol News Bureau, United Press Bureau, Associated Press, and local representatives of newspapers, the activities of the Department are daily available to the public.

It has been necessary in the interests of economy to discontinue the regular publication of the MONTHLY BULLETIN of the Department of Agriculture. While this bulletin was a splendid contribution to the agricultural periodicals of the country, its publication was expensive, and rather than curtail some of the absolutely essential work of the Department it was thought best to discontinue the bulletin. It offered a medium of publishing monthly, in detail, the record of the work accomplished by the various divisions and bureaus of the Department. The value of this publication is recognized throughout the United States, and it is hoped that our next legislature will provide for its reestablishment.

All records of the Department of interest to the public are compiled annually at the end of the fiscal year in the form of an annual departmental report.

BUREAU OF PLANT QUARANTINE AND PEST CONTROL.

W. C. JACOBSEN, Chief.*

Practically all of the agencies of the State Department of Agriculture, which have to do with the protection of the vast horticultural and field crop industries of California against the introduction and spread of injurious insects, rodents, weeds, and plant diseases, are assembled in the Bureau of Plant Quarantine and Pest Control. The prime function of the bureau is that of "prevention and protection." The spirit of quarantine, to a great degree, pervades the whole organization in that pests and diseases, not now known to the state, are being kept out and those that are here shall be kept from becoming pests of major importance by heading them off when new to the state.

In view of the great variances in climatic conditions in California, it is not at all difficult for new insects, diseases or weeds to gain a foothold and find a situation very favorable for their development. Unquestionably, there are times when these pests do reach California, but fortunately chance to reach one of the localities where conditions are not altogether suitable for them to propagate. On the other hand, there undoubtedly are places somewhere in the state which would lend to them a situation which would encourage their establishment, but fortunately these places are not always found.

* This report covers the period during which Mr. Harry S. Smith was Chief of the Bureau of Plant Pest Control and Mr. Lee A. Strong, Chief, Bureau of Plant Quarantine (January 1, 1923-June 30, 1923), and the period July 1, 1923 to December 31, 1923, when the combined bureaus were under the leadership of Mr. Lee A. Strong and later of Mr. W. C. Jacobsen.

California is reputed to sell its soil products in nearly every state in the United States, as well as in every country in the world, with only a few exceptions. If such a reputation is to be maintained, the vicissitudes of marketing must not be further hampered by the possibility of restrictions being placed by nations and states outside our borders. Reduction in the numbers of insect pests and diseases necessarily means reduction in the cost of producing a commodity. In a state where the commodities are generally of high market value and where the markets are distantly removed, every protection that will tend to remove or even lessen each additional tax that the costs of control measures will bring, must be carefully considered.

Therefore, the principle of preventive protection must not only imply the reduction of every hazard and the elimination of every loophole which might allow the entrance of pests and diseases, but further calls for early apprehension, control and eradication of those which do, by chance, gain entrance in order to forestall any serious consequences, which would result were the pests permitted freedom to spread. Particular vigilance must be observed against any abnormal outbreaks or epidemics.

We can not consider the immediate crop alone, but must look forward to the extension of protection for all time. Perhaps this year's crop is attacked by only a limited number of insect pests and plant diseases and perhaps the burden of keeping them in subjection is not so very great; still any protection now extended serves as an insurance to an investment in agricultural lands and improvements that will run close to three billions of dollars. Continued influx of pests, or laxity in checking those we now have could seriously reduce the value of such an investment. Fruits and field crops alone are perhaps of extreme importance; on the other hand there may be alien enemies of the native forage and grazing flora which might, to a marked degree, have a direct bearing upon the production of livestock and allied industries.

In 1923, the estimated losses occasioned by the damage caused by insect pests and plant diseases to fruit and field crops in California amounted to approximately \$78,500,000. Adding to this, the damage to vegetable and berry crops, and to the production of nursery stock, as well as the losses caused by rodents and weeds, we have a figure not far short of \$100,000,000. The cost of materials used as insecticides, fungicides, rodenticides, herbicides and fumigants, together with the cost of their application, has been conservatively estimated to exceed \$14,000,000. This does not take into consideration the endeavors of the State Department of Agriculture, the county horticultural commissioners, and the U. S. Department of Agriculture in their regulatory work; or the researches and educational activities on the part of the county agents and the College of Agriculture, to prevent the losses from being greater. Should there by chance come a holiday for a period of one or two years in the practice of preventive or control measures, we would find that the ravages of the pests would permit a very small portion of our products to find a market; if by that time the markets had not been closed against us. Continued vigilance against entrance and consistent activities in control are, therefore, highly essential.

Great appreciation should be accorded the county horticultural commissioners for their work of protection in the various counties since

they are the outposts of this great battle of curbing the marauders. Their cooperation with the State Department of Agriculture has been admirable.

We wish to express our appreciation to the U. S. Department of Agriculture; especially the Federal Horticultural Board, the Bureau of Entomology, the Bureau of Biological Survey and the Bureau of Plant Industry for the fine cooperation that has been extended to this bureau of the State Department of Agriculture. We feel that in our respective lines of work both have gained materially thereby.

The Bureau of Plant Quarantine and Pest Control consists of the following sections:

1. Plant Quarantine Service.
2. Field Entomology.
3. Plant Pathological Service.
4. Vacuum Fumigation and Control Measures bearing on Regulatory Work.
5. Rodent and Predatory Animal Control.
6. Weed Control.
7. Nursery Service.
8. Viticulture Service.
9. Examinations for County Horticultural Commissioners, Deputy Horticultural Commissioners and County Horticultural Inspectors.

The transfer of the biological control work against insect pests to the university took with it Mr. Harry S. Smith, former chief of the Bureau of Plant Pest Control. As a result, the more or less similar work remaining in that bureau was suitably placed under a combined Bureau of Plant Quarantine and Pest Control under the leadership of Mr. Lee A. Strong. Later, Mr. Strong resigned to carry on his endeavors with the U. S. Department of Agriculture.

The report of the activities of the bureau must necessarily be a summary of the reports of the leaders in the activities of its component parts. This summary follows, with the inclusion of the report of the biological control work by Mr. H. S. Smith up to July 1, 1923, the time of its transfer.

BIOLOGICAL CONTROL WORK.*

HARRY S. SMITH.

Perhaps the most important phase of biological control work is the search for and study of new beneficial insects which may be discovered in foreign countries. During the year we have maintained one foreign collector, Mr. E. W. Rust, in the field and have had the active cooperation of the agent of the Federal Bureau of Entomology, Mr. C. P. Clausen, in the Orient.

Mr. Rust sailed for South Africa, via Australia, in May, 1922, the primary purpose of his trip being to secure additional parasites of the black scale, *Saissetia oleae*, but he was of course expected to be on the

* The Biological Control work was directly conducted by Mr. Harry S. Smith, chief of the Bureau of Plant Pest Control (July 1, 1922 to June 30, 1923). Mr. Smith's report has been supplemented by data and notes furnished by Mr. H. M. Armitage, in charge of the Whittier Laboratory, and Mr. Harold Compere, assistant entomologist.

lookout for beneficial insects which gave promise of being of value in the control of any of our insect pests. He stopped over for a short time in Queensland, but owing to bad weather conditions at the time of his visit he was unable to secure anything of value, although indications were found which pointed to the advisability of future work in that section.

Much difficulty has been experienced in getting parasite material through from South Africa to California in a living condition. Shipping conditions have not been very good since the war period, although fairly good time has been made by consigning material to Thomas Cook and Son at Southampton and having them transship it by fast boat to New York where it has been immediately taken in charge by the United States dispatch agent, Mr. I. P. Roosa, and transferred to the American Railway Express. Difficulty has been experienced in securing proper storage facilities on board ship; the temperature of the cool rooms sometimes dropping to 34 degrees F. and at other times going above 50 degrees F., neither of which is very satisfactory. Some trouble has been had with the matter of moisture conditions, although this has been overcome to some extent by the use of absorbent materials and parafining the ends of the twigs bearing the scale insects.

A serious difficulty, always to be met in this work, consists in the comparatively small numbers of individuals of a species generally received in shipments of foreign material. When a new parasite is received, its status is generally unknown, that is to say, it can not be determined from the appearance of a parasite whether it is a primary or secondary. It is, therefore, necessary that its life history be thoroughly studied in an insect-proof room, before it can be colonized in the open or even propagated in the insectary. Having only a few individuals to work with it often happens that the sexes do not mate or, owing to their delicate nature they die before laying eggs, with the result that the colony is lost before its life history can be determined. Methods are gradually being improved and our knowledge of the habits of parasites is continually being augmented, but this factor is still responsible for the failure to make successful introductions of many of the species received by us.

The following consignments were received from Foreign Collector E. W. Rust, Capetown, South Africa, during the year:

No. 1470. February 8, 1923.

A shipment of parasitized black scale, *Saissetia oleae* (Bern.), comprising two large boxes of infested oleander and *Sparmania* cuttings. This shipment arrived in very poor condition. It came via Australia and showed evidence of having been frozen in transit. The cuttings had not been packed in an absorbent material and showed considerable mold. No parasites emerged from this shipment.

No. 1471. May 19, 1923.

A shipment of oleander and olive cuttings carrying parasitized black scale, *Saissetia oleae* (Bern.). This shipment comprised four large boxes but had evidently been subjected to too low temperatures in transit. No emergence of parasites took place.

No. 1472. March 14, 1923.

A shipment of parasitized black scale, *Saissetia oleae* (Bern.) on oleander cuttings and potato sprouts, and a species of *Pulvinaria* on *Mesembrythemum* cuttings, reported by Rust to be parasitized by a species of *Coccophagus* primary on black scale. All of the material appeared on first examination to be in

excellent condition. Again low temperatures in transit have been held responsible for the failure of any primary parasites to emerge. The following was the only emergence recorded:

(a) *Tetrastichus blepyri* Ash. Secondary parasite. A very few of these were recovered. Apparently they were working on the *Coccophagus*.

Consignments received from Mr. C. P. Clausen, Bureau of Entomology, United States Department of Agriculture, stationed at Yokohama, Japan:

No. 1469. November 11, 1922.

A shipment of parasitized red scale (*Chrysomphalus aurantii*), comprising eighteen large boxes. This shipment became lost in transit at San Francisco, went into drydock with the vessel which carried it from Japan and was fumigated with the vessel before it was located. It however came through in apparently good condition. The following parasites were recovered from this shipment:

(a) *Comperiella bifasciata* How. A parasite of both Florida and citrus red scales. The same as recorded being recovered from No. 1468. Two hundred and seven specimens were recovered, part of which were liberated in the field on the Bastanchury Ranch at Fullerton in Orange County on a covered lemon tree infested with the citrus red scale (*C. aurantii*), and the balance retained in the laboratory for propagation purposes.

(b) *Perissopteris carnesi* How. A secondary parasite apparently working on *Comperiella* and recorded in a previous shipment. One hundred and sixty specimens issued and were killed for collection purposes.

No. 1473. June 3, 1923.

A shipment of parasitized citricola scale (*Coccus pseudomagnoliarum* Kuwana). Also a number of *Chilocorus similis* larvæ, a coccinellid predator of diaspine scales, and a few large black, spiny coccinellid larvæ reported as predaceous on black scale, *Saissetia oleae* (Bern.). There were included in the shipment as food material, citrus red scale (*C. aurantii*) and a wax scale determined by Ferris as *Ceroplastes sinensis*. This shipment consisted of eleven crates and arrived in excellent condition. The following parasites and predators were recovered from this shipment:

(a) *Coccophagus* N.sp., (near *lecanii*). Five hundred and fifteen adults emerged from citricola material. They greatly resemble *C. lunulatus*. Colonies were placed in the field at Pomona and Pasadena and the balance held for propagation purposes. Due to there being no citricola scale in the Whittier district and it being inadvisable to bring any in, soft brown scale (*Coccus hesperidum*) is being used as a host of this parasite, apparently successfully.

(b) *Coccophagus yoshidae* Nakayama. The nine specimens of this parasite which were recovered from the citricola scale were held in the laboratory for propagation.

(c) *Anicetus annulatus* Timb. Seven individuals issued. Three were liberated at Pasadena on *Eucalymnatus tessellatus* and the balance held in the laboratory for propagation.

(d) *Microterys* sp. Sixty-seven adults issued from *Ceroplastes sinensis* which was included in the shipment as a host of the large black scale feeding coccinellid. No suitable host being available they were killed for collection specimens.

(e) *Aphyus punctipes* Dahlb. Four specimens issued.

(f) *Chilocorus similis*. Forty-five adult specimens of this diaspine-scale feeding coccinellid were recovered from the original material. Using citrus red scale (*C. aurantii*), purple scale (*L. beckii*), Florida red scale (*C. aonidum*) and San Jose scale (*A. perniciosus*) as host material this number was increased to one hundred and fifteen adults in the first generation in the laboratory. Every effort is being made to increase this predator so that suitable sized colonies may be obtained for field liberation.

(g) *Axion* sp. Three adult beetles were recovered from this shipment. All were females and no reproduction has occurred.

(h) *Coccinellid*. Single specimen recovered from the citricola material.

(i) *Hyperaspis Japonica*. Ninety adults of this coccinellid were recovered from the original material. Their host was found to be the wax scale *Ceroplastes sinensis*, present in the shipment as a host of the *Axion* sp. Every effort was made to propagate them on mealybugs and other coccids without success.

Field liberation of this new material has been made wherever laboratory studies indicated its desirability and where sufficient numbers were available for the purpose. Following is a record of these liberations.

FIELD LIBERATIONS OF NEW MATERIAL.

No.	Location	Date	Number insects	Remarks
1	<i>Anicetus annulatus</i> Huntington Estate, San Marino, Los Angeles County	6/ 7/22	3	On <i>Lecanium</i> sp. on ornamentals.
1	<i>Comperiella bifasciata</i> , Bastanchury Ranch, Fullerton, Orange County	11/22/22	30	On <i>C. aurantii</i> on lemon. Covered trees.
1	<i>Coccophagus japonicus</i> , R. K. Pitzer, Pomona, Los Angeles County	6/ 7/22	125	On <i>C. citricola</i> on orange.
2	Huntington Estate, San Marino, Los Angeles County	6/ 7/22	175	On <i>C. hesperidum</i> on ornamentals.
3	R. K. Pitzer, Pomona, Los Angeles County	6/11/22	60	On <i>C. citricola</i> on orange.
4	Highway, Pomona, Los Angeles County	6/11/22	60	On <i>C. citricola</i> on orange.
1	<i>Encyrtus infelix</i> , Leffingwell Ranch, Whittier, Los Angeles County	11/ 2/22	6	On <i>S. hemisphaerica</i> on Sapota.
1	<i>Lecanobius cockerelli</i> , Highway, Duarte and Baldwin, Arcadia, Los Angeles County	10/17/22	13	On <i>S. oleae</i> on peppers.
2	C. A. Bliss, Costa Mesa, Orange County	10/18/22	10	On <i>S. oleae</i> on lemon.
3	Inglewood Cemetery, Inglewood, Los Angeles County	12/ 7/22	34	On <i>S. oleae</i> on pepper.
4	Boulevard, Santa Monica, Los Angeles County	12/ 9/22	19	On <i>S. oleae</i> on ornamentals.
1	<i>Microterys</i> sp., Huntington Estate, San Marino, Los Angeles County	6/ 7/22	3	On <i>Lecanium</i> sp. on ornamentals.
1	<i>Aphelinus</i> sp. (Native), Limoneira Ranch, Santa Paula, Ventura County	5/31/23	750	On aphid on potato sprout in the insectary
2	Santa Paula Citrus Association, Santa Paula, Ventura County	5/31/23	750	On aphid on potato sprout in the insectary
3	Lamanda Park Citrus Association, La Manda Park, Los Angeles County	6/ 2/23	750	On aphid on potato sprout in the insectary
4	San Bernardino County Insectary, Uplands, San Bernardino County	6/18/23	500	On aphid on potato sprout in the insectary

The following notes may be of interest in connection with the present status of these introductions.

Comperiella bifasciata How. This parasite of the red scale attacking both *Chrysomphalus aurantii* and *C. aonidum* gave evidence from observation of the original parasitized material received from Japan of being a very desirable parasite of that pest. It oviposited freely in both of the species mentioned and its propagation seemed a simple matter. The results, however, were very disappointing. Only a very few adults emerged from *C. aonidum* and a single male from *C. aurantii*. No recovery of them has ever been made from the covered tree on which a fairly large colony was placed. There may be some difference, overlooked, between the Japanese form of *C. aurantii* and our native form, although this point has been investigated by Ferris who reports that they are indistinguishable. With that in mind two crates of plants infested with our local form were made up and forwarded to Mr. Clausen at Yokohama to be used in a direct effort to establish this parasite on them. Results are being awaited with interest.

Lecanobius cockerelli Ash. Though several colonies of this insect, feeding on black scale eggs have been placed in the field at widely separated points no recoveries have ever been made. This condition is

not surprising as *Aphycus lounsburyi* has been sufficiently active during the past season to make it almost impossible to find a suitable place to establish any parasite attacking other stages of that pest. Laboratory propagation was unsuccessful, consisting of a series of decreasing generations until the stock was lost.

Coccophagus ochraceous How. This promising parasite of the immature stages of the black scale, which we have been trying to introduce from South Africa, has recently been found to occur in the San Francisco bay region. It is apparently identical with specimens collected in that area in 1887 and described by Dr. L. O. Howard at that time. More recently it has been taken in the vicinity of Los Angeles. It is not, however, of widespread distribution. Some effort has been made to propagate it in the laboratory and to extend its field of action. It does not seem to adapt itself to quantity production in the laboratory and most of the field liberations made have been from field collected colonies.

Scymnus binaevatus. Liberated extensively during the fiscal year 1921-1922 using laboratory grown material. Recent recoveries have indicated that it may become a valuable factor in the control of the citrophilus mealybug (*Pseudococcus gahani*). The first recovery was made at Alhambra in July, 1922, when larvæ was found in considerable numbers feeding on the above mentioned species around the stems of the fruit. In October of the same year both adults and larvæ were taken in numbers at Oxnard, Ventura County, in connection with a heavy infestation of this species. In December, 1922, a few adults and larvæ were found in connection with an infestation of the citrus mealybug (*Pseudococcus citri*) in an orchard in Whittier, Los Angeles County. This is the only recovery up to the present time in connection with this species. During the spring of 1923 recoveries were made at San Fernando, Santa Monica and Rivera, all in Los Angeles County. These latter recoveries were all made in connection with the citrophilus species. It is of interest to note that 15,000 adult *Scymnus binaevatus* were liberated on forty trees heavily infested with the citrus mealybug (*P. citri*) in an orchard in Ventura County during the month of July, 1922, but no adults were ever recovered from this liberation nor were any larvæ ever observed. In contrast, 500 adult *binaevatus* were liberated on a medium infestation of the citrophilus mealybug (*P. gahani*) in a small lemon orchard in Santa Monica, Los Angeles County, in April, 1922. A year later adults were collected in considerable abundance from the trunks of these trees and by shaking the branches. Climatic conditions in both instances were practically the same. A preference on the part of the *binaevatus* for this species of mealybug is appreciated by the growers at this time as the citrophilus mealybug is without doubt the biggest insect problem that they will have to deal with during the next few years. No recoveries have been made from the liberations of this ladybird beetle in the grape vineyards of the San Joaquin and Sacramento valleys, although colonized there in several localities.

We have frequently received requests from foreign countries for colonies of our beneficial insects. It has been thought desirable to comply with their requests wherever possible, not only as a courtesy to

our colleagues, but because of the fact the we have frequently been obliged by similar favors. The following colonies have been sent to foreign governments during the year:

OUTGOING FOREIGN SHIPMENTS.

No.	To	Date	Number insects	Remarks
1	<i>Aphelinus</i> sp. Hawaiian Sugar Planters Association, Honolulu, Hawaiian Islands	6/ 2/23	500	For aphids; went through successfully.
1	<i>Calasoma semilaeve</i> . Hawaiian Sugar Planters Association, Honolulu, Hawaiian Islands	5/19/23	235	Adult beetles in individual boxes. Successfully transported.
1	<i>Cryptolaemus montrouzieri</i> . Cawthron Institute, Nelson, New Zealand	1/ 9/23	200	About five adults made the journey successfully.
2	Ministry of Egypt, c/o Dr. L. O. Howard	8/10/22	200	No report.
3	Cawthron Institute, Nelson, New Zealand	4/11/23	2,500	Did not stand trip.
1	<i>Hippodamia convergens</i> . Cawthron Institute, Nelson, New Zealand	1, 9/23	100,000	Went through successfully.

Production and Distribution of Beneficial Insects.

During the past fiscal year, approximately two million parasites and predators were handled through the Whittier laboratory, about one-third of which were grown in the laboratory, the balance being collected in the field. The detailed record shows an increase in the number of species handled, from nineteen to twenty-six, over those handled in 1921-22, and in the number of pests concerned, from seven to ten. Even more so than last year liberations were made through the local horticultural officials rather than direct to the grower. While the following table of comparative production with previous years shows a slight decrease over the past year, this is accounted for by the demands of looking after the new foreign shipments.

PRODUCTION RECORD.

	Laboratory grown	Field collected	Used in the laboratory	Liberated in the field	Totals
Mealy bug:					
<i>Cyrtobacmus montrozieri</i>	140,825	1,000	20,025	121,800	141,825
<i>Saissetia bidentatus</i>	88,495		6,575	81,920	88,495
<i>Saissetia sardatus</i>	7,350			7,350	7,350
<i>Saissetia oleae</i>	106,350		2,655	104,195	106,850
<i>Tetraneura chionanthi</i>	230,350		13,150	217,200	230,350
<i>Tetraneura leucanthi</i>	40	800	100	740	840
<i>Tetraneura leucanthi</i>		625		625	625
<i>Tetraneura rubra</i>	22,020		25	21,995	22,020
Total.....					598,355
Black scale:					
<i>Aspidiotus perniciosus</i>	28,625	25,125	2,200	51,550	53,750
<i>Stellista cyanea</i>		300		300	300
<i>Coccophagus</i>		70	5	65	70
<i>Rhizobius ventralis</i>		23,350		23,550	23,550
<i>Aspidiotus perniciosus</i>	67			67	67
Total.....					77,737
Red scale:					
<i>Coccus chalybeius</i>	550	3,600	350	3,800	4,150
<i>Chilocorus biveinatus</i>		3,270	50	3,220	3,270
<i>Aspidiotus perniciosus</i>	420	1,200		1,620	1,620
<i>Scymnus marginicollis</i>		314,000		314,000	314,000
<i>Aspidiotus perniciosus</i>	30			30	30
Total.....					323,070
Cottony cushion scale:					
<i>Nuculaspis oleae</i>	10,940	14,910	445	25,405	25,850
Aphis:					
<i>Homocidus</i>		890,000		890,000	890,000
<i>Aspidiotus</i> sp.	3,250			3,250	3,250
Total.....					893,250
Miscellaneous pests—parasite:					
<i>Homocidus</i>	10			10	10
<i>Citricola</i> scale, <i>Coccophagus</i> n. sp.**.....	515		95	420	515
<i>Leucania</i> scale, <i>Meteorus</i> **.....	67		57	10	67
<i>Palm</i> scale, <i>Anicetus annulatus</i> **.....	7		4	3	7
<i>Webworm</i> , <i>Callosoma scutellata</i>		235		235	235
Total.....					834
Totals.....	640,411	1,278,685	45,736	1,873,360	1,919,096

*Issued from Florida shipment.

**Issued from shipment from Japan.

COMPARATIVE TABLE OF PRODUCTION WITH PREVIOUS FISCAL YEARS.

	1922-23	1921-22	1920-21	1919-20	1918-19	1917-18
Mealy bug:						
<i>Cryptolaemus montrouzieri</i>	141,825	81,335	150,645	156,885	103,839	8,155
<i>Scymnus binacatus</i>	88,495	107,847				
<i>S. nigrinus</i>	7,450	59,925	5,800			
<i>S. nigrinus</i>	106,850	29,865	6,270	800	260	4,910
<i>Tetraneura ulmi</i>	230,350	1,112,850	111,400	62,000	35,750	64,300
<i>Chrysomelids</i>	840					
<i>Heterosoma</i>	625				250	385
<i>Leptogaster</i>				1,450		
<i>Leptogaster</i>	22,020		25	500		
Black scale:						
<i>Aspidiotus perniciosus</i>	53,750	476,250	376,400	10,007		
<i>Rhyssalus</i>	23,550	6,985	34,120	23,403	250	
<i>Scutellista cyanea</i>	300	66,875	18,325	10,125		
<i>Coccophagus</i>	70	2,500				
<i>Azadirachtia</i>		425				
<i>Leucophaea</i>	67					
Red scale:						
<i>Aspidiotus perniciosus</i>	4,150	65,365	6,375	200		
<i>Rhyssalus</i>	3,270	2,565	250			
<i>Rhyssalus</i>	1,620	250	690	1,000		
<i>Scymnus</i>	314,000	252,400				
<i>Comperiella bifasciata</i>	30					
Cottony cushion scale:						
<i>Noris cardinalis</i>	25,850	4,660	2,505		100	211
<i>Coccophagus</i>		840				
Aphis:						
<i>Hippodamia convergens</i>	890,000	110,000				
<i>Aphis</i>	3,250	150				
Miscellaneous pest—natural enemies sp.:						
<i>Hemiphysalis</i>	10					
<i>Palaemon</i>	7					
<i>Citricola</i>	515					
<i>Loxosteum</i>	67					
<i>Webworm</i>	235					
<i>Red spider</i>		400				
<i>White fly</i>						1,300
Totals	1,919,096	2,381,487	713,805	266,370	140,449	79,261

Biological Control of Black Scale.

While it is true, as has been previously reported, that the work of *Aphyus lounsburyi* Howard has been of lessened efficiency during the past year in the coastal areas, it has perhaps been of greater value than has generally been believed. In the areas of "uneven hatch," where the most was expected of this parasite, fumigation has always been most difficult. If the fumigator waits until all the eggs are hatched under these conditions, those scale which hatched first have developed to a stage which is difficult to kill by fumigation. *Aphyus*, attacking the adult scale during the period of oviposition has killed them before egg laying has been completed. This has a marked tendency to even up the hatch and at the same time advance the date of beginning fumigation operations. The result of this has been that fumigation in the coastal or "uneven hatch" areas has been much more effective.

Mr. C. C. Teague, President of the California Fruit Growers Exchange, is authority for the statement that fumigation operations in Ventura County have been the most successful in recent years, due to the work of *Aphyus*. Even in the interior districts, where owing to the type of development of black scale there has apparently been no possibility of control by *Aphyus*, this parasite has in some cases done

valuable work through shortening the egg-laying period of the scale, thus enabling the fumigators to commence operations about two weeks earlier than heretofore. Generally speaking, while this parasite has not accomplished the results that some expected, it has proven itself a most valuable introduction. It now occurs practically wherever its host is found in southern California.

Biological Control of Mealybugs.

While the citrus mealybug has practically been held in check by its natural enemies during the past season, the citrophilus species (*Pseudococcus gahani*) has been increasing its field of activity to an alarming degree. In 1912 this species was confined to an infestation of ten acres at Uplands in San Bernardino County. Since that time that pest has extended its activities until it covers over a thousand acres in that district. Later it showed up in Riverside County and in parts of Los Angeles County notably from Pasadena to the ocean. In 1921 Orange County discovered a single orchard infested. In 1923 over two hundred orchards were recorded as being infested in that same area. Rivera in Los Angeles County and later San Fernando in that same county were found to have infested orchards. Later in the following order infestations were found at Oxnard in Ventura County, at Covina and Glendora in Los Angeles County and the latest reports along the seacoast of Santa Barbara County. San Diego and Imperial counties remain the only counties in the South which do not record an infested orchard.

Were it not for the fact that practically all of the counties concerned are equipped with insectaries for the propagation of those natural enemies necessary to the control of this pest, the situation would be serious. Those counties not yet prepared to take care of their own needs are rapidly taking steps in that direction and already remarkable results are being secured against this pest by the biological method. This work is now developing on a large commercial scale, both through the county governments and through the citrus growers themselves, either individually or through their local organizations, and, so far as possible, is being fostered and encouraged by the state.

PLANT QUARANTINE.***Maritime Port Inspection Work.**

Inspection work at the maritime ports in California was carried on during the year 1923 in a similar manner to that which has been so successful in the past. Considerable progress has been made during the twelve months period just ended. The number of ship arrivals has increased with the improvement of trade conditions in the Orient and Antipodes, and the interoastal trade with eastern ports of the United States, via the Panama Canal, has grown enormously. The increase in the number of ships arriving in port has caused a like increase in the inspection work, and the following table gives a summary of the work conducted at the three main ports of entry during the year 1923, as compared with the work carried on in 1922:

	Vessels inspected		Parcels of horticultural material inspected		Passengers from fruit fly ports		Fish boats inspected	
	1922	1923	1922	1923	1922	1923	1922	1923
San Francisco.....	1,407	2,368	1,893,874	3,001,714	52,035	50,245		
San Pedro.....	1,200	2,074	182,095	384,056	2,767	6,820	345	521
San Diego.....	320	357	170,801	219,562	1,026	250	698	827

It will be noted from this summary that the number of ship arrivals and the amount of horticultural material inspected have increased nearly 100 per cent in 1923.

At the port of San Francisco twelve men, including the quarantine officer in charge, are employed to carry on the inspection work. There is also employed at San Francisco a quarantine guard whose duty it is to watch vessels from the Hawaiian Islands after inspection has been completed, to examine baggage and parcels carried ashore by members of the crew, and to prevent the bringing ashore of host fruits of the Mediterranean fruit fly and melon fly. A quarantine guard is also maintained at the port of Crockett. Practically all vessels from the Hawaiian Islands, after discharging their passengers at San Francisco, proceed to Crockett for the purpose of discharging cargoes of sugar, and were it not for the presence of a guard at that point, it would be entirely possible for members of the crew to carry ashore infested fruits which had been hidden on board the ship. That the guard work is justified is demonstrated by the findings of the men performing that duty. Several lots of host fruits of the Mediterranean fruit fly have been intercepted, and in one case, when a member of the crew on the S. S. *Maui* from Honolulu attempted to smuggle ashore two alligator pears, he was intercepted, arrested, and after spending a few days in jail, was fined \$50 in the federal courts. One of the fruits in this instance was badly infested with live larvæ of the Mediterranean fruit fly.

At the port of San Pedro, the force has been increased and now includes four inspectors in addition to the quarantine officer in charge.

* This report is issued jointly by Mr. Lee A. Strong (formerly Chief, Bureau of Plant Quarantine, State Department of Agriculture) and Mr. A. C. Fleury, Supervising Quarantine Officer.

A guard is also maintained at that port. Ship arrivals have greatly increased over those of the previous year due to the increased production of oil in the southern part of the state, which brings to San Pedro oil tanker steamers from all parts of the world. While these vessels carry nothing but oil as cargo, fruits and other plant products are frequently contained in their stores and are often carried by members of the crew. It is always possible that such material may be infested with an insect pest or infected with a disease, the introduction of which into California we are very anxious to prevent.

The most important development at the port of San Pedro from a plant quarantine standpoint was the inauguration during the past year of a passenger line direct from San Pedro to Hawaii. The greatest menace presented the fruit growing industry of California is the presence of the Mediterranean fruit fly and melon fly in the Hawaiian Islands, and the establishment of a steamship line from those islands to southern California, where hosts of the fruit fly grow close to the waterfront and where climatic conditions are most favorable to their development, increases this menace fourfold. Through the cooperation of several of the county horticultural commissioners in southern California, a sufficient number of men have been available to permit of thorough inspection of all vessels arriving from Hawaii and of all baggage carried by the passengers. Both at San Pedro and San Francisco, the steamship companies have cooperated with us in our inspection work, and at their own expense the Matson Navigation Company, operating passenger and freight vessels between Hawaii and San Francisco, and the Los Angeles Steamship Company, operating passenger vessels between Hawaii and San Pedro, have had printed and distributed to each passenger an illustrated circular calling attention to the injurious nature of the Mediterranean fruit fly and requesting that the passengers adhere strictly to the quarantine regulations in order that they may not be the means of introducing this pest into California. Similar circulars are distributed by the Toyo Kisen Kaisha Company and the Pacific Mail Steamship Company, operating vessels out of San Francisco to the Orient via Honolulu.

The work at the port of San Diego has increased during the past year, but not to an extent which warranted an addition to the force of two men now employed at that point. A great many fish boats from Mexican waters arrive at both San Diego and San Pedro and are carefully inspected for the presence of host fruits of the Mexican fruit fly and other contraband horticultural material. During the year 1923, 827 fish boats arrived at San Diego and 521 arrived at San Pedro.

On July 1, 1923, the inspection work at freight, express and post offices in the city of Los Angeles, which was formerly conducted by the Bureau of Plant Quarantine, was taken over by the office of the horticultural commissioner of Los Angeles County. The work is being carried on in an efficient and thorough manner and as a result many seizures of contraband material are made.

Border Inspection Work.

During the summer months inspection stations were opened on the roads leading out of Nevada into California, as they were the year before. One station was located at Dog Valley, on the main highway

from Reno north of Lake Tahoe, and another at State Line, on the main highway south of the lake. Two men were stationed at each of these places. Inspection stations were also maintained at Plumas Junction, Doyle and Bridgeport for the purpose of inspecting automobiles arriving over the less important roads leading from the alfalfa weevil infested areas of Nevada. In the four and one-half months during which the border work was carried on, 22,472 automobiles were inspected at the five stations. Over 2847 live insects were taken at these points, 700 of which were alfalfa weevils, and horticultural material brought in in violation of specific quarantine orders was intercepted 136 times. These interceptions consisted of violations of the alfalfa weevil quarantine, the peach yellows regulation, the citrus canker quarantine and others.

The findings at the inspection station which was opened at Blythe in 1922 in cooperation with Riverside County for the purpose of inspecting automobiles arriving from Arizona and the southern cotton growing states for the presence of hosts of the cotton boll weevil, citrus canker and other pests and diseases, proved the importance and necessity of maintaining such inspection service on the principal highways leading into southern California. As a result, inspection stations were opened at Daggett and Fort Yuma in cooperation with San Bernardino and Imperial counties. Effective July 1, 1923, however, the entire maintenance of the three southern stations, Blythe, Daggett and Fort Yuma, was taken over by the State Department of Agriculture. Three men were stationed at both Fort Yuma and Daggett and two men at Blythe. During the past year, 61,282 automobiles were inspected at the three southern stations and living insects were taken from a number of the vehicles. There were intercepted during this period 5579 lots of plant material which constituted violations of the California quarantine orders and regulations pertaining to Mexican fruit fly, cotton boll weevil, citrus white fly, citrus canker and alfalfa weevil. The importance of these interceptions demonstrates the necessity of extending the inspection work to all border points through which traffic enters California.

Interior Inspection Work.

The establishment and spread in the eastern and southern states of the Japanese beetle, European corn borer, gipsy and browntail moths, cotton boll weevil, pink bollworm, Mexican bean beetle, alfalfa weevil, sweet potato weevil, white pine blister rust, chestnut bark disease, peach yellows and citrus canker increased the necessity of careful inspection of plant products arriving at interior points in California. Under the supervision of the Director of Agriculture, the county horticultural commissioners acting as state quarantine guardians carry on inspection work at 266 terminal post offices and 1746 freight and express stations in this state. During the past year, 9069 shipments of plant products arriving by mail and 6405 arriving by express and freight were inspected at these points and 519 lots of the material were refused admittance into California because of the presence of insects or diseases, or because they were shipped in violation of a specific quarantine order.

New Quarantine Orders, Amendments and Revisions.

During the past year several amendments have been added to our quarantine orders, and some of the orders have been completely revised. The natural spread of the alfalfa weevil in Oregon and Nevada necessitated the extension of our quarantine to Baker County, Oregon, and to Pershing and Lyon counties in Nevada. The sweet potato weevil was found in Jefferson and Stevens counties, Oklahoma, and the quarantine maintained by California against that pest was amended to include those two counties. The quarantine order maintained against the southern states because of the citrus white fly was revised. The original order was issued more than ten years ago and it was found that some of its provisions were not applicable under present conditions. After the revision was completed the citrus white fly was found on a shipment of plants arriving in San Francisco from Arkansas and as a result the quarantine was extended to include that state. Quarantine Order No. 42, also pertaining to the citrus white fly, was placed against the cities of Sacramento, Marysville and Yuba City, California, where that insect had been established for some time. The citrus canker quarantine was also revised and brought up to date.

RODENT, WEED AND PREDATORY ANIMAL CONTROL.

RODENT CONTROL.*

The work of the Department in Rodent Control has been carried on in very close cooperation with the county horticultural commissioners and the representatives of the U. S. Bureau of Biological Survey. The activities have been very similar to those reported on in the annual report for 1922 and have followed a more or less routine procedure. During the early months of 1923 demonstrations were held in various portions of the state when conditions were proper for successful control. In close conjunction with the demonstrations for the control of pocket gophers, instructions were given as to the use of carbon bisulphide in the control of ground squirrels.

Following this period came the time for community squirrel drives which were conducted in portions of counties where the infestations of these rodents had not, as yet, been so reduced as to allow the provisions of the County Horticultural Commissioner's Act to work most economically. These drives, as a general rule, have been carried on in areas for several years successfully and it is presumed that by continued endeavor along these lines and with close cooperation on the part of the federal government on public lands and national forests adjacent that it will soon be possible for the county horticultural commissioners, having jurisdiction in those areas, to assume the responsibility under the abatement provisions given in the County Horticultural Commissioner's Act.

In conjunction with the community drives, cooperative drives were held on national forests and public domain between the California State Department of Agriculture, the Bureau of Biological Survey and the U. S. Forest Service. These were especially successful and were carried on in a number of areas in California.

* Report by W. C. Jacobsen, Chief, Bureau Plant Quarantine and Pest Control.

Incidentally it was learned about May, 1923, that there was a serious possibility of the provisions in the County Horticultural Commissioner's Act being unconstitutional. This caused a slackening of activities for a temporary period, at least, until the 1923 legislature could correct the phases of the act which may not have been constitutional.

The period between the time when this condition was apprehended and the time that the legislature acted to correct the provision happened to be the period of the year best suited for ground squirrel control by the poisoned grain method, consequently a great deal of work done at this time had to be on a voluntary basis. The commissioners did not feel that it was advisable to run the chance of the expenses attached to service of notice for abatement, plus the loss of the expenditures in control measures if the Act was unconstitutional, and hence there was a justification for the temporary discontinuance. The amount of material and the cost of supplies throughout the state therefore were a little less than for the previous year, but in spite of this, decided progress can be reported in the elimination of ground squirrels from the cultivated areas of this state.

Advisory work on the part of the rodent control officers of the State Department of Agriculture was continued throughout the year and was, in a measure, handicapped by the fact that the superintendent had but one assistant who could devote any appreciable amount of time to field work.

One of the most important duties in the hands of the superintendent of rodent control was the conducting of examinations for county horticultural inspectors. This responsibility is vested in the State Department of Agriculture by legislative act and it behooves the department to be extremely cautious in demanding a high standard of those who are successfully passed on to an eligible list qualifying a man for any county in the state. By act of the 1923 legislature, examinations for county horticultural inspectors were placed under the supervision of the Director of Agriculture. These examinations were aimed to standardize and put all inspectors on an equal footing. In view of the fact that a great many men may be well qualified to act as horticultural inspectors, still may be specialists along another particular line, has led to a subdivision of the activities of inspectors into three parts, namely, (1) Plant Quarantine, Orchard and Nursery Inspection; (2) Standardization of Fresh Fruits and Vegetables; (3) Rodent and Weed Control. By making such a division it was possible for the horticultural commissioner in each county to have a full equipment of men. Men who were qualified in one subject could be duly authorized horticultural inspectors to serve in the other fields under supervision and it has been aimed that a man qualifying in one subject should qualify in all subjects sooner or later.

It was considered advisable to issue certificates as state quarantine guardians only to those who had successfully passed the examination in group 1 because this position carries with it a very great responsibility in connection with the introduction and spread of insect pests and plant diseases new to the state.

The examinations were conducted along lines which would prove of the greatest good to the industry in the state. Men were qualified only for the county in which they took the examination, this being largely

due to the fact that a variance in the salaries allotted by the legislature would make it desirable for those who had passed to seek positions in counties where a higher salary was paid and in this case work a hardship in some of the counties where the salary range was lower. Further than this, conditions in various sections of California are so markedly different that the Department was not justified in qualifying a man to work in a county where there was a comparatively small amount of orchard work for a county where horticulture was the prime industry. Again, a man who might qualify in a deciduous fruit growing section would not be as satisfactory in a citrus growing section.

During the last three months of 1923, there were examined about 250 candidates for horticultural inspector, out of which number about 150 passed. It is hoped that the percentage of those qualified will be materially increased in examinations to be held at a later date.

PREDATORY ANIMAL CONTROL.*

The accomplishments in Predatory Animal Control work for 1923 have exceeded all expectations. There has been a very marked interest displayed on the part of stockmen who were able to gather information on the methods used. This information was based on the work in other counties. We have continued our policy of protective work as primary: namely, to confine our chief activities to districts where actual losses were demonstrated—to sheep, hogs, poultry and to some degree wild game. This has brought about a consistent lessening of depredations from predatory animals, and its most marked effect has been noted during the lambing season in the case of sheep.

Coyotes are by far the most numerous of the predatory animals doing damage, although there are times of the year when young stock are on the ranges that bobcats come in for a share of the damage done. Recognition of the fact that the work has been of considerable benefit was made by the last legislature and Governor of the state in approving a reappropriation of the amount allotted in 1922. Coupled with this have been the funds allotted by the various counties working under cooperative agreements with the Department and the U. S. Biological Survey. It was estimated in July, 1923, that there would be approximately fifteen counties in the state which had repudiated the bounty system commonly in vogue and which would take up the systematic control through the medium of experienced hunters and trappers. It was found that this estimate was too low, and by the end of the year 1923 there were twenty-two counties in active cooperation with the joint state and federal agencies. This has made a redistribution of the funds allotted so that it was necessary for the state and federal agencies to cut down the sums expended in the various counties to less than \$2,000 per county in order that there be some reserve funds necessary for demonstrations in new areas and to take care of any epidemics or outbreaks of rabies such as have occurred in two instances during 1923. In other sections of the state the sentiment, which has in the past been opposed to systematic methods, was changed in favor of this line of endeavor and it has been necessary to increase the supervisory force during the season. In other areas where the livestock industry was more or less limited, reliable

* The report of the Predatory Animal Control work shall be considered a joint report between the Superintendent of Rodent Control and the Predatory Animal Inspector in charge for the U. S. Biological Survey, Mr. Charles G. Poole.

livestock men have been aided in the use of the methods of the agencies working on systematic control for their own protection. This, in some instances, has been the basis for expansion of the work at a later date.

The total number of animals taken, from which heads and scalps were turned in to the office, was 3996 predatory animals of which number 3084 were coyotes. For the amount expended in capturing this number, it would seem that the cost was excessive. We have continued with the policy that men in the field are controlling coyotes from a protective angle and not necessarily with regard to showing a great number of animals; hence, men are instructed to devote their entire efforts toward establishing poisoned lines and traps, primarily the former, and not to waste energy trying to locate animals which may have fallen victim to the poison. As a result of this, stockmen have estimated that the number of coyotes actually killed would be at least ten times the number actually found.

The Department is more conservative in its estimate, and has estimated that there probably are killed about five times the number for which scalps and heads are actually shown. This would bring the cost of each animal down considerably below the average amount paid in the state under the bounty system.

Field work is conducted the year round. This has been a decided advantage over the bounty system because it has been the practice under the above mentioned system to only take animals at a time of the year when their fur was prime, so that not only could bounties be collected, but a good revenue could be realized from furs. It has been found that coyotes are just as susceptible to poison during the season when furs are not prime. Some of the best endeavors on the part of our hunters and trappers have been revealed at this period of the year. Work during the summer months provides continuous protection. Predatory animals, therefore, do not appear in such numbers the following season. There have been as high as eighty men in the field at one time, but the average will not exceed thirty-five. We consider that the available field force of this number will come close to handling the situation in the twenty-two counties now under cooperation, and with any emergency work that may from time to time become necessary.

WEED CONTROL.*

The policy of the Department in weed control activities has been followed out as nearly in accordance with the program announced in the 1922 annual report as was permissible by the amount of funds available. In cases of new weeds being found which were apt to prove noxious, immediate steps were taken to curb them at their point of original infestation. Experience has shown that very often weeds apparently harmless at first often become acclimated and prove to be far more serious pests in California than they have been in the area from which they originally came. A good example of this is the puncture vine *Tribulus terrestris*. When introduced into California a number of years ago, it did not seem to be capable of the menace it has proven itself to be. Investigation disclosed that it was not a serious noxious weed in Texas and some of the other states from which it evidently

* Joint report of W. C. Jacobsen, Superintendent, and Ethelbert Johnson, Field Assistant of Weed Control.

came to California. Climatic conditions in this state have proven advantageous to this particular species. It is our endeavor that such species be curbed before spreading.

A great deal of stress has been placed upon calling to the attention of landowners and those interested in weed control, the nature and characteristics of the individual weed pests. As a result of this, several of the more serious noxious weeds have been located which otherwise would have gone unnoticed by the representatives of the Department—due to their isolation.

We herewith print in full the detailed report of the Field Assistant in Weed Control, which carries information that we consider valuable to all those interested in the weed problem.

During the past year there has been marked interest in weed control work in several sections of the state, and the work of the field assistant in weed control has been devoted largely to cooperating with the horticultural commissioners in the various counties in such work. There has been no centralized program directed against any of the weeds which are more or less generally distributed in all or nearly all parts of the state. Instead, our efforts have been directed more toward assisting in the solution of local problems; in searching for new weeds of a noxious character and for new stations of weeds not widely distributed. We have also assisted farmers and commissioners in attempting to check and destroy certain species of these weeds.

Camel's Thorn (*Alhagi camelorum*).

In September, 1923, this Department was requested by the boards of supervisors of Riverside and Imperial counties to undertake supervision of the work of control of camel's thorn in California, with a view to complete eradication. It was agreed that this Department should furnish one man, and the field assistant in weed control was detailed to this work.

Camel's thorn is native to northern Africa and Asia Minor. Inasmuch as it has been found naturalized in California in the only two date-growing sections, and as it is more or less common in at least one of the localities from which dates have been imported, it was assumed that it must have been introduced with the date importations, if not in the roots or leaf bases of the offshoots, at least in packing material, baggage, or other effects accompanying the shipments. Evidence of such direct introduction is, however, entirely lacking. Other suggestions as to the manner in which it may have been introduced are also unsupported by conclusive evidence. It is used as an ornamental¹ and may have been introduced as such; or it may be a secondary introduction from some early introduction in Spanish America, although botanists have not reported it elsewhere from the western hemisphere. The manner of its introduction into California is important as well as interesting, because of the need for preventing further importations, and it is to be hoped that the mystery will be satisfactorily solved before long.

It is difficult also to explain its present known distribution. It is found in a number of relatively small patches from a point three miles east of Bonds Corners in Imperial Valley to Indian Wells in Coachella Valley, most of the patches being many miles apart and unconnected by

¹ L. H. Bailey—Cyclopædia of American Horticulture.

through or main traveled roads, by canals or ditches, storm drains or any other means apparent. The earliest reported collection was at Mecca in 1915². This is now the largest known patch, covering at the present time about forty acres. The recollection of this weed by persons long acquainted with this district does not extend much beyond this time, and it is said that when first noticed, it comprised only a small clump which was taken for a desert shrub, and gathered for its salmon-pink, sweetpea-like blossoms, its thorny growth, and its curious chocolate-colored, hump-backed pods borne in profusion on the thorns.

Camel's thorn was first brought to our attention as a weed pest by F. W. Waite, then horticultural commissioner of Imperial County, at the time of the publication of the bulletin, *Weeds of California*, by this Department in 1922, where by error it was reported as occurring in the Sacramento Valley. Investigation showed that it was indeed a troublesome weed in Imperial Valley. The deep, rich soil of that valley, moistened below by numerous irrigation ditches, is apparently ideal for its growth. It develops there an underground root system scarcely surpassed in rankness of growth by any weed yet introduced in this state. Inasmuch as small pieces of the root will grow when buried with soil, this weed was spread by cultivation over a considerable area before its character was understood.

In the Coachella Valley, it was found growing principally in land so alkaline as to be unfit for any commercial crop, making a very vigorous growth where the subsoil received ample moisture. It was at first believed that some use might be made of it, inasmuch as it is a leguminous plant reported fed upon by camels in Egypt; but while the young plants and tender tips are readily eaten by horses, it soon develops stout spines which are capable of inflicting severe injuries, and we find that the animals avoid it in this stage. Moreover, it is found that while it persists in dry alkali soil, spreading into such soil by its roots, it makes only a low, sparse growth, lacking the vigor of plants under more favorable conditions. From this fact, and from the fact that in good soil it is a very rapid spreading plant and very difficult to control, it was not thought advisable to experiment further with attempts to utilize it as a forage in desert areas.

Because of its rapid spread in the short time within which it has been under observation, because of its noxious character, and because it is as yet limited in distribution to a relatively small area, it is considered practical to attempt its eradication at the present time in an effort to protect the rest of the state against infestation. Our experience with such weeds as Johnson grass, Russian thistle, yellow star thistle, and puncture vine, which have been introduced within the memory of the present generation, would make it appear that a few thousand dollars spent in eradication of such a pest when its noxiousness is first realized and its distribution limited may save millions for control in years to come.

In the Imperial Valley, the infestations are for the most part on valuable land, and our efforts there have been confined to helping the owners work out better methods of handling their problems. A series of experiments conducted by the horticultural commissioner established the futility of the use of chemicals and the superiority of clean cultivation and especially deep plowing as a means of control.

² S. B. Parish—Introduced Plants of Southern California.

In the Coachella Valley, nearly all of the camel's thorn is found on land once cultivated but now abandoned partly because of the weed and partly because of the rise of alkali in the soil. The owners of this land, therefore, do not consider it worth the cost of eradication, and as the spread of the weed has been such as to menace adjacent land, the county has found it necessary to proceed with the eradication under its power of abating nuisances. The horticultural commissioner, Mr. A. E. Bottel, caused the work to be started in the fall of 1923. The land has been cleared off, the old seed-bearing stalks burned, and the land plowed. It is planned to continue deep plowing at intervals sufficiently frequent to prevent the formation of top growth, extended over a period long enough to starve out the root system and accomplish eradication.

Russian Knapweed (*Centaurea repens*).

In March, 1923, an article was published in the MONTHLY BULLETIN of this Department describing Russian knapweed, a new noxious weed in California, setting forth the present known facts on its history, distribution, and means of control. It was stated that a much wider distribution than that then known was probable. Since the publication of this article, a number of new stations have been found, and it may be of interest to give here a revised distribution list. Only those stations which we have been able to corroborate are given:

San Diego County—El Cajon.

Imperial County—(1) Bonds Corners. (2) Calexico.

Riverside County—Arlington.

Orange County—(1) Greenville. (2) Stanton. (3) Buena Park.

Los Angeles County—(1) Artesia. (2) Bellflower.

Ventura County—(1) Ventura. (2) Oxnard.

Santa Barbara County—Santa Ynez.

Fresno County—Helm.

Merced County—Tuttle.

Stanislaus County—Crow's Landing.

Glenn County—Norman.

Experiments in control of this weed have continued in Orange and Los Angeles counties. Deep plowing seems to be the most economical effective method for larger infestations. The use of carbon bisulphide on small areas has given permanent results, though costly. Calcium cyanide has been tried during the past year, and gives some promise of success, but is also costly. Distillate sprays appear to be somewhat effective, but we have not yet had time to observe the permanence of their results.

Newly Introduced Weeds.

Scarcely a year goes by that there is not a new weed of noxious character discovered in California. During the past year there has been added to our list two new weeds, both *Centaureas* of the star thistle type.

C. sulphurea, a yellow flowered star thistle, native of Spain, was found at Folsom, Sacramento County, by W. C. Jacobsen. The flowering heads and seeds are about twice as large as those of the common yellow star thistle, *C. solstitialis*. The spines on the bracts of the involucre are almost palmately arranged, the central branch much longer than the lateral spines. The seeds are dark with dark pappus, and notched. It is closely related to the tocalote, *C. melitensis*.

The other species determined as *C. iberica* is a purple flowered species, resembling the purple star thistle, *C. calcitrapa*, for which it is likely to be mistaken. It has needle-like spines, differing from the channeled spines of *C. calcitrapa*, and brownish achenes and pappus. This species was found near Santa Ynez, Santa Barbara County, by Mr. E. S. Kellogg.

Puncture Vine (*Tribulus terrestris*).

The publicity campaign started by this Department in 1920 against this weed pest is resulting each year in increased activities in efforts to control it, not only in those counties and localities in which it is not yet generally distributed, but also in the heart of some of the infestations of longest standing. The year 1924 marks the twentieth year since puncture vine was first reported by botanists in California, and in that time it has spread into nearly every section of the state. In the vicinity of the earliest infestations, in the San Joaquin Valley and in parts of southern California, it is to be found along nearly every road, every railroad right of way, every city street and vacant lot and infesting cultivated lands. In more remote sections, it is as yet confined to railroad yards or sometimes main traveled roads. The results obtained during the past year with scraping the roadsides, with hoeing and clean cultivation directed toward preventing the formation of seeds, and with distillate sprays, give us cause to hope that we may in time not only check the spread of this weed, but even reduce the area of infestation.

Johnson Grass Variants.

Patches of Johnson grass differing materially from typical Johnson grass growing nearby have recently been found near Visalia, in Tulare County, and near Yorba Linda, in Orange County. In the one case, the panicles were more compact, the growth coarser and ranker, and the rootstocks stouter. In the other case, the atypical plants appeared to have some of the characters both of Sudan grass and of Johnson grass.

It is not possible to determine without propagating for several generations whether these variant types of Johnson grass may be natural mutants, varietal strains independently introduced, or natural hybrids of Johnson grass with cultivated sorghums or with Sudan grass. The only question of importance which arises in this connection is to what extent hybridization may be taking place between Johnson grass and its cultivated relatives, since if Johnson grass growing in a field of cultivated annual sorghums were to hybridize with them to any extent, it would destroy the value of the crop for seeding purposes.

That such hybridization does take place extensively is highly improbable. It is notably difficult to produce such hybrids artificially; moreover, cultivated sorghums have been grown in close proximity to Johnson grass in this state and elsewhere for many years. Authentic instances of natural hybrids are exceedingly rare. It is hardly likely, therefore, that instances of this sort can have any significance, even if natural hybridization could be definitely established.

Changes in Horticultural Laws Relating to Weeds.

Certain changes were made by the 1923 legislature in those sections of the Political Code relating to horticultural commissioners. With other pests of agricultural crops, noxious weeds have heretofore been

designated as public nuisances, and the means of abatement prescribed. Under the new provisions of the law, all the remedies against public nuisances which are provided by law are extended to this class of nuisances, in addition to the prescribed remedy by way of abatement. The term noxious weed, instead of being left indefinite, to be interpreted by the horticultural commissioner, is defined as any one of a list of weeds enumerated, which list includes thirteen species and unspecified species of three genera, and provides for the addition of other species by proclamation of the Director of the Department of Agriculture. It is believed that this will tend to simplify the work of weed control by offering the commissioners a list of weeds against which to direct their activities, which is definite, yet flexible enough that it can be extended as need arises.

VACUUM FUMIGATION.*

The work of the past year has been in a large measure devoted to an endeavor in preventing the spread of different insect pests inimical to agriculture by treatment of a product or vehicle that may act as carriers of the same.

While there have been a number of minor projects, yet in general, our major work has been with the development of better fumigation methods and application of the same, wherever the successful treatment will furnish relief for such commodities as are under regulation or quarantine.

For convenience this field may be divided into three parts:

1. Nursery stock—economics, ornamentals, bulbs.
2. Stored products.
3. Field and truck crops—cotton, potatoes.

In the first item under the heading of economics, particularly in the treatment of citrus nursery stock to prevent its acting as a carrier of certain scale insects, considerable work has been done during the season. More than 125,000 baled and 100,000 seedbed citrus trees were treated by vacuum fumigation with hydrocyanic acid gas. Of these, some 80,000 trees treated were intercounty transit, while 33,000 were interstate. Of these 80,000 trees moving intercounty, some 42,000 were treated at Santa Paula, 30,000 at Santa Ana and 5,000 at Los Angeles. Of those moving interstate, about 5,000 were treated at Santa Ana, with 28,000 at Los Angeles.

In regard to the success of the treatment, it seems that from the standpoint of securing the desired eradication, it has been highly satisfactory. With regard to whether it is injurious to stock so treated, there seems to be some difference of opinion. In some sections, notably Ventura County, there seems to be considerable sentiment to the effect that the treatment is injurious. This idea is held in parts of Orange County.

Of the 32,000 trees that were planted in Arizona, the owners and planters, together with the officials of the state of Arizona, hold that a total of all losses, to which they can assign no cause including fumigation, does not exceed one-half of one per cent.

* The work of this section is conducted by Mr. D. B. Mackie, Entomologist.

This same idea is held by some of our most prominent citrus nurserymen. As a result of this feeling of injury resulting from the treatment, there is a tendency to modify the treatment. While it is possible to modify the treatment, the fact must not be overlooked that we are operating on a quarantine basis looking to 100 per cent kill with the highest safety factor possible. In view of this fact, it is believed that it should be firmly established that the injury is due to fumigation alone before any modification is made.

In this connection, it is worthy of note that these shipments made into Arizona are the first made into that state for a number of years; that state having lifted her embargo against California-grown citrus stocks solely by reason of development of fumigation methods by the California Department of Agriculture, to the extent that they are assured the stock can be allowed entry without danger.

In the field of deciduous economics, there has been less call for the treatment of stocks than might be expected. There has been one development in this line that is worthy of record, and that is the treatment of incoming shipments of French pear stocks to free them of infestation with the pear root aphid (*Eriosoma lanuginosa*). It is believed that the frequency with which complaints are being received of infestation of young pear trees is in a large measure traceable to the presence of this species on the imported seedlings. Pear seedlings planted on virgin soil too often, when dug, show a considerable percentage of trees as high as 20 per cent bearing infestation of this pest on the roots.

During the year, some 65,000 seedlings have been treated by vacuum fumigation with carbon disulfide at a dosage of two pounds per 100 cubic feet in the fumigator. In addition, some 500 nursery trees have successfully been treated by the same method.

It would seem that pear on French root has, when dormant, a high degree of resistance to this gas and can stand heavy dosage without injury.

Ornamentals.

In the ornamental field, the following genera and species, totaling 73 genera and 158 species, have been successfully treated.

In regard to ornamentals, practically all our work has been with bulbs, trees and shrubs. Hydrocyanic acid gas (HCN) was the fumigant, at a dosage ranging from 18 to 26 cc. per 100 cubic feet in the fumigator. In the treatment of bulbs, the greater part of our work has been done with carbon disulfide (CS₂). This has been due largely to the fact that the pests affecting bulbs, which are generally concealed within the bulb, can not be reached by the cyanide in a lethal dosage. The need of developing this treatment was likewise due to the presence of the bulb mite which, due to its breathing structure, is immune to the effects (HCN).

Investigation has shown that dormant bulbs have a high resistance to fumigation. In commercial practice, the treatment involves a dosage of 2½ pounds of carbon disulfide per 100 cubic feet in the fumigator, the fumigant being injected at a 29½" mere. vac. with an exposure of 90 minutes to the same.

During the year, a special equipment has been installed by the H. A. Hyde Co. for the treatment of bulbs. This equipment includes vacuum fumigators, electrically operated and thermostatically controlled, dip-

ping vats for the application of hot water treatment. This apparatus has been designed by the Bureau of Pest Control to enable the better growth and free movement of California grown bulbs to free them from the following pests: Greater bulb fly; lesser bulb fly; bulb mite; tulip aphid. These are all European species brought into this state in the European bulbs. Over three million bulbs have been treated during the year.

The need for such work is very apparent, as a large portion of our commercial bulbs go on the prohibited list in 1925. If California is to successfully grow bulbs to supply the domestic demand, the aforementioned pests must be successfully controlled.

Details of the operation and the design for equipment have been written and presented in a paper before the California Nurserymen's Association and published in the *California Cultivator*, *The American Florist* and the *Florists Review*.

In commenting upon the season's investigations of the entire field of vacuum fumigation of nursery stock, it should be pointed out that there are certain considerations under which the treatment can be safely accomplished. It is also true that failure to meet any one of these conditions may make a difference between a live healthy tree and a dead tree. There are also optimum conditions of trees for treatment, and when reading the above list, the inference that may be drawn is solely that balled trees, not including seedbed stock, of the genera listed, have been successfully treated and not that they may be treated at any time that is convenient.

Apropos to this question: It is believed that if the following considerations are met, the least possible damage will accrue to stock so treated.

All stock should be dug and balled when it is dormant. Balled stock intended for fumigation should be defoliated and allowed to harden at least ten days. It should not be watered for several days before treatment: in fact, the dryer the earth, so long as wilting of foliage does not show, is considered desirable. Great care should be exercised in handling stock so as not to break off same at bud union or break earth balls.

Trees should be stacked in fumigator to allow free access of gas to all parts bearing possible infestation. When the vacuum 27" is reached, the gas (HCN) should be entrained with the incoming air so that the generator charge and atmospheric pressure are reached at the same time. The generator may be emptied slightly before, say when the gauge reads 10". If the charge is injected more slowly, there is danger of the liquid (HCN) remaining in the intake pipe and also danger to the operator. Stock, when removed from the fumigator, should be well hosed off to remove residue and held away from direct light for, say, three days. Under no circumstances should stock treated be placed in direct sunlight. Fumigated trees should be equipped with protector or whitewashed.

In all fumigation, the greatest success, both as to kill of pests and injury will come from a standard load. An overload decreases gas strength correspondingly and lessens the safety factor on kill, while a half load correspondingly increases the strength of the fumigant. It

has been noted that certain ornamentals treated in January or February while dormant will drop their foliage except near the terminals, while in the same trees treated in December this does not occur.

In connection with the developing of vacuum fumigation of nursery stock, it has been possible to accomplish this year what has long been considered an absolute necessity but which has hitherto been impossible.

In this connection, Mr. G. P. Gray, Chief of the Division of Chemistry, detailed Mr. S. I. Gleason to this problem, who devoted his time from April 1st to June 30th. It may be said that Mr. Gleason's findings have confirmed some of our beliefs and have also shown that there are a number of considerations that affect the equation and which play an important part in the process of application of all gaseous insecticides. His work has made possible a thorough knowledge of all that takes place during the entire cycle of fumigation.

Field and Truck Crops.

This heading is somewhat indefinite. In it may be included those seeds that are to be used in the propagation of field crops not included in the foregoing. Principal among these are cotton seed and potatoes. During the year under consideration, a considerable amount of California-grown seed has moved interstate by reason of this state's ability to meet the regulations of other states as regards treatment. The year of 1923 marked the first year that Arizona would allow California-grown seed to be planted within her borders. In 1923, fifteen carloads of pedigreed cotton seed was treated by vacuum fumigation and planted in Arizona. This means about 500 tons. It is believed that this lifting of Arizona's embargo is due largely to the work of the State Department of Agriculture of California.

The next item in this line deals with potatoes. It furnished what is a classical example of the ramifications which sometimes result from the regulation of a commodity. An illustration of the same may be timely. For example, the potatoes of California are attacked by the tuber moth which lays its eggs on the potatoes and the larvæ burrowing into the tuber, rendering them unfit for market purposes. Due to transportation costs, the Northwest depends largely on California for their earlier potatoes. Having extensive areas devoted to potato culture and not having this pest, the states of Oregon and Washington allow potatoes only from fields that have been certified as free from this pest. While this may be possible early in the season, as the season advances it becomes a more difficult operation. What happens? A day comes when evidence of the pest is found and such shipments cease. The crop of that field may be contracted for or it may be sold. In any case, it has to seek a market wherever it can.

This is not the end. The bank may have loaned money on the crop, figuring it at the current price of new potatoes. When infestation is developed, the security drops to a point where it becomes a poor risk for the bank. With the development of a process to free the commodity from possible infestation, we reach to the very root of the trouble. It might be added that twice during the year 1923, inspectors have been forced to refuse certification of potatoes, and once the banks made representation to the Department of Agriculture regarding the same.

A serious effort has been made to furnish relief in the above connection. The most progress that can be reported is that the pest can be killed in all stages by the use of CS₂ at the rate of 2½ pounds per 100

cubic feet injected at a 27" merc. vac. without detriment to the potatoes so treated, only when the potatoes are mature. With the new immature potatoes, we are unable to fumigate without burning them severely, particularly those which are in the trade known as "feathered" and this type comprises the major portion of the pack.

Work With Insects Affecting Stored Products.

This particular line of investigation has been carried on in collaboration with the Division of Storage Insect investigation, United States Department of Agriculture. With the present year, it becomes more significant to the Department, due to the regulation of government bonded warehouses. In this connection, the United States government is making it mandatory that all bonded warehouses issuing warehouse receipts be equipped with proper equipment to prevent loss from storage pests. This step is perhaps one of the most forward looking yet taken. Warehouse receipts are negotiable, paper, and banks issuing collateral on them, unless they be subject to considerable discount, must assure themselves if the product is free from infestation. The regulation of the above phase of warehouse activities has already been placed in the Bureau of Grain, Seed and Warehouse inspection of this department.

As the above mentioned activities are developed, it is expected that this type of pest control will come within the Department activities. In the past, fruit packers have taken up better pest control measures for their own protection. A fair idea as to the scope and commercial possibilities of the treatment may be had from the following list and amount of products treated in California during the year under consideration.

Dates -----	120 tons
Figs -----	2000 tons
Walnut meats -----	160 tons
Chestnuts -----	20 tons
Peanuts -----	40 tons
Breakfast food -----	20 tons
Pancake flour -----	30 tons
Grain -----	30 tons
Drugs -----	2 tons

2462 tons

In addition thereto, there has been the usual call for advice in regard to general pest control methods incident to the regular routine of an office of this kind. There has also been started a certain amount of work which has not yet developed to the stage where it has become a major project. It may be well to mention, however, that these data have been accumulated for the purpose of preparing an illustrated lecture to stimulate more active interest in the matter of keeping the state free from certain undesirable pests that have been introduced and are causing damage in other sections of the territorial United States.

During the year, the California Peach and Fruit Growers have equipped all of their fig packing houses with the latest type of fumigators, which enables the salvaging of 50 per cent of the gas charge after each operation.

In addition to the fumigator installed for the treatment of bulbs by vacuum fumigation, the Bureau of Pest Control has been able to install

the latest type of fumigating apparatus in its laboratory in Sacramento. Installation of this equipment has enabled us to enlarge the scope of work and secure data on a scale that has heretofore been impossible; hence, the state is better equipped to handle this problem than ever before.

INSECT PEST CONTROL.*

This report covers in a general way a few important insect pest control problems of the large number brought to our attention. We are especially concerned with the prevention of further spread of insect pests and with the control of the insects which have some bearing upon the different phases of the enforcement of the agricultural statutes of this state.

Field Tests of Insecticides.

In cooperation with the Division of Chemistry, this bureau is making field tests of commercial insecticides, being offered for sale within the state, to secure information concerning their insecticidal value which is needed both in our pest control work and in the enforcement of laws pertaining to the sale of insecticides and fungicides.

Eradication Campaigns.

The White Snail (*Helix pisana*).

The campaign for the eradication of the white snail was conducted under the direction of A. J. Basinger of this office, assisted by Mr. Fox of the county horticultural commissioner's office of San Diego. This infestation was in and around the town of La Jolla. Much of the soil surface was scraped and vegetation burned. The poison bait consisting of one part calcium arsenate and sixteen parts by weight of wheat bran with water to make a mash, was used with splendid results. Hand picking of the snails from some of the buildings, bridges and fences was found to be necessary. The entire campaign was exceptionally successful and gave results beyond expectation. Only a very few living snails were found throughout the summer season and at the beginning of the present winter season. The county horticultural commissioner offered the school children 50 cents for each snail which they could locate, limiting the offer to a total of \$100.

Strawberry Root Weevil—*Brachyrhinus* (*Otiorhynchus rudifrons*).

The eradication of this pest, which has been under way for two years on the Mount Eden Berry Farm still gives promise of good success as no further infestation has been located and no weevils taken from the area formerly infested.

Insects New to California.

The Alfalfa Weevil (*Phytomonus posticus*).

The alfalfa weevil has made a natural spread in the alfalfa fields near Verdi, Nevada, and on July 6th was located on alfalfa just within the California boundary, about two miles west of the town of Verdi. Fortunately this infestation is separated from the agricultural districts of California by the natural barrier—the Sierra Nevada Mountains. The

* The work of this section is under the immediate charge of Mr. T. D. Urbahns, Entomologist.

possibility of eradication was not considered feasible in view of the fact that this infestation was the natural spread from one field to another. Additional search for other infestations failed to show the presence of this pest in any other section within the state.

Strawberry Root Weevil (*Brachyrhinus ovatus*).

This strawberry root weevil was reported from Modoc County and specimens sent in were identified as *Brachyrhinus ovatus*. The specimens were taken in a small backyard berry patch. The county horticultural commissioner reported that the plants and weevils over the small infested area were being destroyed.

European Earwig (*Forficula auricularia*).

The European earwig has been reported as infesting certain residential districts of Berkeley with a distribution so widely scattered that eradication can hardly be hoped for. While this pest is probably permanently established, we are fortunate in having control measures, which, if properly applied over a fairly large area, should keep it from becoming a serious pest in either the fields, gardens or within the homes.

Pepper Weevil (*Anthonomus eugenii*).

The pepper weevil was found to be abundantly infesting certain fields of peppers in Orange County. Upon investigation the pest was found to have been thoroughly established and distributed over an area so widely spread that we can hardly hope for anything more than effective control measures.

Orchard Pests.

The Peach Twig Moth (*Anarsia lineatella*).

The peach twig moth continues to be a serious pest, especially to the late varieties of peaches. Large quantities of fruit are infested each year in some districts. The infested fruit is unsalable as fresh fruit and very objectionable for canning purposes. Field observations indicate that the pest can be held under control by the use of proper delayed dormant spraying with the lime sulphur sprays. Various conditions such as rain, inefficient equipment and lack of personal effort in the application of the spray are greater factors in the failure to control this pest than the ineffectiveness of the recommended control result. Every effort must therefore be made to apply the spray for this pest at the right time and with thoroughness in the application.

The Common Red Spider (*Tetranychus telarius*).

This very small mite is a serious orchard pest and ranges almost first among the pests of the prune. Many growers have stated that the recommended control measures have failed to give the control necessary to protect their crops. Unless red spiders can be controlled in the early part of the season, the mites frequently form a net-work of webs which becomes difficult to penetrate with the spray. Control measures late in the season, therefore, become more or less unsatisfactory. The excessive use of lime sulphur during hot weather apparently tends to aggravate the condition. Early and thorough application of control measures are necessary to keep this pest in check.

Codling Moth (*Carpocapsa pomonella*).

The abundance of the codling moth in some of the apple and pear growing districts caused large quantities of fruit to be wormy and unsalable in past seasons. A campaign for the control of this pest became necessary. Special stress was placed upon the thoroughness of the applications of spray materials. More time, care and material was found to be necessary, especially in the first or calyx spray in order to properly protect the fruit against worms entering through the calyx. Thoroughness in the application of the later sprays was urged to secure a fine and uniform distribution of the spray over the fruit to protect it against worms entering through the skin. Excellent results were secured. Some of the growers who experienced a loss of almost 100 per cent of their fruit in 1922 reduced the loss from worms to less than 5 per cent by special care and thoroughness in applying the sprays.

Citrus White Fly (*Dialeurodes citri*).

The citrus white fly continues to be present on citrus trees and certain ornamental plants in portions of Sacramento, Marysville and Yuba City. This pest has made very little spread from areas which have been infested for nearly twenty years but the mild weather of the past season apparently favored its increased development. The infestation is of no concern to the citizens of these towns, but is a constant source of danger to some of California's commercial citrus fruit districts. This office, with the cooperation of the county horticultural commissioners from the counties concerned, is undertaking control measures to reduce the infestation as far as possible until some future time when a final effort toward complete eradication of the pest may be considered feasible.

Pear-leaf Blister-mite (*Eriophyes pyri*).

The pear-leaf blister-mite caused the loss of considerable fruit through local infestations of various districts this year. The abundance of the blister-mite may be attributable to one or more of various causes. Field observations showed that the mites left the leaf blisters and were well under the bud scales several weeks before the leaves fell from the trees. Fall and winter spraying with lime sulphur solution killed less than 25 per cent of the mites. Pear growers, losing fruit through the attacks of this pest, have been urged to apply the dormant lime sulphur spray when the buds are swelling and even beginning to open. A second lime sulphur spray consisting of one-third the winter strength should be applied in the cluster bud stage and just before the blossoms open. This treatment has in the past given satisfactory control of this mite.

Grape White Fly (*Trialeurodes vittatus*).

This white fly again appeared in abundance on Tokay grapes in several vineyards. The eggs and nymphs were mostly found on the underside of the leaves. The excessive secretion of honeydew from these insects rendered the grapes sticky and was followed by the abundant development of sooty mold. The infestation extended from the town of Fair Oaks to Galt with the white fly more abundant in the American River district. Unconfirmed reports of this pest have come from Stanislaus and Sonoma counties.

Snowy Tree Cricket (*Oecanthus niveus*).

Infestation under twigs and tender growth on fruit trees by this insect in the act of cutting the bark and distributing its eggs has frequently been recorded. Recent reports would indicate that the tree cricket is becoming more of a pest throughout the state. Our attention was called to an orchard in which 125 tons of canning peaches were lost as a result of feeding punctures on the fruit which were followed by infections of brown rot. The infestation was reported too late for field tests in control measures. The possibility that this species may at some time become a serious orchard pest was, however, clearly demonstrated.

Black Scale (*Saissetia oleæ*).

This scale has been increasing in abundance in northern and central California olive districts. There was considerable loss to the growers through reduction in size of fruit and the presence of scale on the fruit which was rejected by some of the olive canneries. Mild summer months have probably favored its increased development so that growers are now considering control measures. Field tests show that one thorough application of winter spraying with a good grade of heavy miscible oil will kill the young and half grown scales, which comprise practically all of the living forms during the winter months. A fairly good control may therefore be expected. The olive leaves and twigs, being susceptible to burning from oil sprays, should be treated with the minimum strength recommended for winter spraying with respective brands of heavy miscible oils.

Estimate of Annual Loss Caused by Insect Pests and Annual Expenditures in the Control of Insect Pests for California Field and Orchard Crops.

This estimate does not include nursery and ornamental plant insects, storage product insects, forest and lumber insects, household insects or insects affecting man and animal. The amount of money spent by the federal, state and county governments in insect control and the introduction of beneficial insects are also omitted from this estimate.

	1922 production*	1922 acreage*	Estimated loss by insect pests	Estimate of money spent in insect control
Corn.....	\$1,176,000	116,000	\$120,000	\$50,000
Oats.....	3,360,000	150,000	30,000	500
Barley.....	23,224,000	1,152,000	150,000	500
Wheat.....	17,604,000	712,000	352,000	500
Potatoes.....	7,387,000	76,000	295,000	2,900
Sweet potatoes.....	590,000	8,000	5,900	500
Rice.....	9,086,000	110,000	9,000	100
Hay, tame.....	75,885,000	2,108,000	7,500,000	25,000
Hay, wild.....	1,581,000	106,000	50,000	15,000
Other grasses.....		30,000,000	1,950,000	
Hops.....	1,181,000	9,000	11,800	3,000
Beans.....	17,918,000	325,000	1,412,000	17,000
Cotton lint.....	10,516,000	203,000	525,000	2,000
Cottonseed.....	1,260,000		60,000	200
Grain sorghum.....	4,160,000	130,000	25,800	400
Sugar beet.....	3,868,000	59,000	386,000	4,000
Onions.....	1,893,000	9,000	37,800	2,000
Cantaloupes.....	4,288,000		400,600	75,000
Vegetables.....	15,000,000	<i>Bearing</i>	500,000	250,000
Apples.....	6,890,000	56,672	20,031	1,800,000
Peaches.....	18,900,000	115,618	24,597	800,000
Pears.....	6,250,000	43,548	23,000	1,500,000
Prunes.....	13,300,000	120,222	56,000	1,000,000
Apricots.....	8,400,000	66,500	17,700	150,000
Oranges.....	42,075,000	182,845	13,770	2,500,000
Lemons.....	15,300,000	46,856	7,878	1,000,000
Raisins.....	25,300,000		506,000	500,000
Grapes, wine.....	27,300,000	448,831	550,000	550,000
Grapes, table.....	12,480,000		375,000	250,000
Cherries.....	2,160,000	10,306	2,651	15,000
Plums.....	2,300,000	23,146	7,429	100,000
Olives.....	675,000	25,942	8,062	12,000
Figs.....	1,440,000	15,693	34,094	5,000
Almonds.....	2,320,000	50,272	38,239	25,000
Walnuts.....	9,720,000	67,869	19,141	100,000
Totals.....	\$397,820,000		\$26,651,900	\$10,706,100

*Production and acreage figures were taken from California Crop Report, 1922.

PLANT DISEASES.*

In the laboratory, more than 600 specimens of diseased plants or their parts were diagnosed and recommendations made appertaining to the control of the different diseases. The different kinds of diseased materials received represented citrus and deciduous fruits, small fruits, truck crops, forage crops, grains, ornamentals, shade trees and nursery stock. Among the parties requesting diagnosis and information were county horticultural commissioners, growers, shippers, quarantine and shipment inspectors.

The climatic conditions of this year were very favorable for the development of many plant diseases caused by pathogenic bacteria and fungi, so that the commonly occurring diseases became epidemic and the ordinarily sporadic diseases caused more injury than usual. Among the latter, several were found which, on account of the severe injury produced, should be mentioned herein. They are as follows:

Host.	DISEASE.
Plane tree (<i>Platanus orientalis</i>).....	Mildew (<i>Uncinula salicis</i>).
Balm of Gilead (<i>Populus balsamifera</i>).....	Canker (<i>Cytospora chrysosperma</i>).
Box-wood (<i>Buxus sempervirens</i>).....	Stem rot (<i>Phoma</i> sp.)
Palm (<i>Washingtonia filifera</i> var. <i>gracilis</i>).....	Bud rot (<i>Penicillium roseum</i>).
Palm (<i>Phoenix canariensis</i>).....	Bud rot (<i>Penicillium roseum</i>).
Chestnut (<i>Castanea sativa</i>).....	Canker (<i>Fusicoccum</i> sp.).
Sycamore (<i>Platanus racemosa</i>).....	Anthraxnose (<i>Gaomonia veneta</i>).
Pecan (<i>Hicoria pccan</i>).....	Rosette.
Colocasia (<i>Calladium colocasia</i>).....	Corm rot (<i>Fusarium</i> sp.).
Celery (<i>Apium graveolens</i>).....	Mosaic.
Eggplant (<i>Solanum mclogena</i>).....	Root rot (<i>Sclectrotinia</i> sp.).
Cucumber (<i>Cucumis sativus</i>).....	Downy mildew ¹ (<i>Peronosplasmopara cubensis</i>).
Cucumber (<i>Cucumis sativus</i>).....	Angular leaf spot (<i>Bacterium lachrymans</i>).
Apple (<i>Pyrus malus</i>).....	Rust (<i>Gymnosporangium juniperi virginianae</i>).
Peach (<i>Prunus persica</i>).....	Rust (<i>Puccinia pruni-spinosæ</i>).
Grape (<i>Vitis vinifera</i>).....	Rust (<i>Physopella vitis</i>).

Requests for assistance led the work into a large number of counties. Such requests were the result of severe outbreaks of diseases which, although present in a mild form annually, had become widespread and very destructive. Among these diseases the most prominent were grape mildew (*Uncinula spiralis*), peach rust (*Puccinia pruni-spinosæ*), shot-hole on apricots (*Corynem beijerinckii*), blue-stem of blackberries (*Verticillium caulophagus*), pear blight (*Bacillus amylovorus*), bacterial blight of peas (*Pseudomonas pisi*) and brown rot of peaches (*Monilia fructigena*).

Powdery mildew on grapes was very destructive throughout the state, the loss having been estimated as ranging from 25 to 40 per cent of the crop. The cause of this epidemic was due to climatic conditions and also an accumulation of infectious material as a result of the neglect of application of control measures at the proper time. Campaigns have been instituted for early and thorough applications of sulphur during the following seasons.

Several outbreaks of rust on peaches occurred in several orchards in which the major portion of the crop was severely affected. There were few apricot orchards in the state in which the fruit was not affected with the shot-hole fungus. Bluestem of blackberries has become so wide-

* This work is under the immediate charge of Mr. D. G. Milbrath, Plant Pathologist.

spread a disease that it was a controlling factor in that berry industry. The loss from pear blight has been enormous, amounting to an average of \$100 per acre in certain counties. In all of the above named diseases campaigns have been started for more intensive control measures during the coming year.

For the eradication of the rootknot nematode (*Heterodera radiculicola*) several chemicals and proprietary substances have often been recommended on the market. In order to ascertain their value, some of these substances were applied to the soil and checked with a potato crop. Among the substances applied were cyanamide, calcium cyanide, inoculated sulphur and several proprietary mixtures. In each case no positive results were obtained. Observations were made on legumes, some of which have been found resistant to the rootknot nematode in other states and have been suggested as useful in eradication. Taylor, Groit, Early Buff and Monetta cowpeas, Main Yellow, Haberlandt, Laredo and Peking soybeans were found very susceptible to the nematode. Iron cowpea appeared resistant although a few small knots containing nematodes were found on the roots of many plants. Velvet bean of the Early Speckled (bush) variety appeared most resistant, the roots being free from nematodes. It is very probable that some legumes may form greater resistance in certain soils and localities than in others; as, for instance, the peat soils of the delta region. Observations were made on a piece of land which was badly infested and permitted to be flooded with water for a period of four months during the winter. After the soil had been allowed to regain its natural state of moisture, potatoes were planted, of which the daughter tubers were very severely infested with nematodes. It appeared from this trial that the nematode during its dormant period can resist excessive moisture conditions.

The discovery of the alfalfa stem and narcissus bulb nematode (*Tylenchus dipsaci*) in three counties (Humboldt, Santa Cruz and Monterey) gave rise to a problem in immediate eradication so as to prevent the spread of this disease into other districts of the state. In conjunction with the horticultural commissioners of these counties, growers on infested fields have been advised to plow under the infested crops and plant nonhost crops for a period of at least three years. A survey was made of all the counties along the coast, from Los Angeles to Humboldt, to ascertain the extent of the infestation. To date, no infestations have been found outside of the above named counties. With respect to the infestation of bulbs, growers have been advised to destroy all bulbs found infested. In a survey of Humboldt County, *Tylenchus dipsaci* was found on the roots of strawberry plants which had been growing for two years on land which had yielded severely infested narcissus bulbs in previous years. While it is too early to form a conclusion, the findings point towards a strong probability that in this case the nematode adapted itself to the strawberry after living on narcissus bulbs.

During the past few years there have been not a few mendicant tree doctors in this state applying their secret remedies in the control of plant diseases, particularly pear blight. In many cases the claims of these doctors for their cures and the methods of application have been questionable. To offset such claims and to guard unwary growers against spurious and valueless practices, county horticultural commissioners and growers have been advised in favor of strict regulation of the so-called tree doctor.

VITICULTURE SERVICE.*

Publications.

During the year 1923, the Viticulture Service has issued two publications, one on the subject of "Rootknot on Grape," the other in the form of a preliminary report (Special Publication No. 38), on the California Grape situation in 1923.

The rootknot on grape article appeared in the March-April number of the MONTHLY BULLETIN of the State Department of Agriculture. In it is discussed the nature of the injury caused by the rootknot nematode (*Heterodera radicicola*) and the damage this pest causes to grape vines especially to grape nursery stock. Results are also given of an experiment made with the object of determining the susceptibility to the attack of the rootknot nematode of the commercial varieties of grapes more commonly grown in California. A number of phylloxera resistant vines were also included in this experiment.

It was demonstrated that all the commercial grapes (vinifera varieties) were very susceptible, the nematode causing swellings on their roots varying considerably in size from that of a bead to large tumorous knots. The relation of size depends mostly on the dimension of the root, and also on the number of individuals infesting the root tissues. Summarizing this experiment, it is interesting to note that the three seedless grapes are the varieties least affected. Naming them in the order of a less severe infestation, they are the Black Corinth (Panariti), Sultanina (Thompson Seedless) and Seedless Sultana. Of the phylloxera resistant vines, two proved to be immune—the Salt Creek and the hybrid Solonis x Riparia 1616. Five others showed traces of infestation so mild as to deserve the rating of being resistant. They are the Dogridge and the Hybrids Riparia x Rupestris 101-14, Riparia x Rupestris 120A, Riparia x Cordifolio-Rupestris 106-8, and the Solonis x Othello 1613.

The Special Publication No. 38 is a preliminary report containing data which ordinarily is part of an annual report published at a time when all statistics of interest concerning grape production and the grape trade are available. This preliminary report was published at an earlier date to convey to the grape industry information of special interest early in the season, and to furnish to transportation companies advanced information on the probable number of cars that a normal crop of grapes for the ensuing year would require for eastern shipments. The data of this report in consequence was restricted to an estimate of an approximate normal crop of the state for 1923 in relation to the acreage of vineyards: this being given per county for each of the three classes of grapes—wine, table and raisin, computed on a basis of a normal production per acre. This estimate also comprised a probable consumption and distribution of a normal crop after giving studied consideration to prevailing conditions. The estimate of consumption and distribution refers to that portion of the crop tonnage of wine and table grapes considered likely to be utilized locally or within the state for any and all purposes, the balance of which are to be shipped out of the state. In like manner the estimate of the raisin grape crop was segregated into the portion dried or made into raisins and the remainder destined to be shipped interstate as fresh grapes.

* This work is conducted by Mr. R. L. Nougaret, Viticulturist.

A forecast of an estimate of this kind has little value unless the estimates are within reasonable limits of accuracy. As to whether the preliminary report has accomplished its object: The main figures of the forecast are here given for comparison with those of actual facts as ascertained through post-vintage data.

The forecast estimate of car requirements for interstate shipments including all grapes, wine, table and fresh raisin grapes, was 60,933 cars for a normal crop. The 1923 grape crop being 90 per cent of normal, 54,839 cars would be a proportional number to that of the forecast. The actual number shipped interstate during the vintage season comprising also the month of December for grapes held in cold storage was 52,379 cars or 2,460 cars less than that of the forecast.

This discrepancy of approximately thirty-nine thousand tons of grapes may be largely accounted for by the bigger tonnage of wine grapes having been consumed in California after the early fall rains in an endeavor to salvage grapes damaged by the rains which could no longer be shipped east. This tonnage also comprised Tokay grapes, some of which were used in making grape products, and others amounting to no small quantity were left on the vines when both rains and a short period of car shortage prevented harvesting them for eastern shipments.

The forecast estimate of eastern shipments of raisin grapes only, comprising the varieties of Thompson Seedless, Muscats, Seedless Sultanas and Zantes was 12,107 cars for a normal crop. The actual raisin crop being 90 per cent of normal, a proportional figure would be 10,896 cars. The actual number of cars shipped amounted approximately to 10,000 cars.

The forecast gave 243,540 tons to be the raisin crop of 1923, providing the crop was a normal one. Being 90 per cent of normal, this tonnage would be reduced to 219,186 tons. The estimate to date places the tonnage of raisins produced at 237,000 tons.

Had it not been for the demoralized markets in the forepart of the vintage season brought about by the shipping of grapes immature and badly mildewed, more Thompson Seedless grapes would have been shipped fresh, possibly to the extent of another thousand cars bringing up the shipments to 11,000 and the raisin crop in consequence would have been proportionally reduced.

1923 an Epochal Year.

The year 1923 stands out in the history of California's grape industry as one during which continued progress, unabated expansion and sustained prosperity for the past few years have been suddenly arrested with prospects of betterment problematical for the next few years to come. This was brought about by several contributing causes, some of which were foreseen and others occurring as quite a surprise. They are

1. Mildew infestation widespread throughout the vineyard districts of the state and the severest ever experienced.

2. Demoralized eastern markets during the early part of the vintage through early shipments of grapes being inferior in quality due to lack of maturity and affected by mildew: besides the markets were unduly influenced through publicity given to an exaggerated report of the damage which mildew causes to grapes.

3. Sudden and unexpected drop in the price of raisins just prior to the vintage season.

4. The apprehensive prospect of overproduction becoming a reality with little hope of betterment for the immediate future due to the fact that the grape crop is destined to increase yearly in size during a period of the next two or three years if no more plantings are made.

Such is the situation at the closing of 1923; one which affects all branches of the grape industry. The problem of stabilizing grape production and the grape trade in the immediate future will require improved methods of distribution. Closer cooperation in marketing the different classes of grapes, the development of new markets, and also the manufacture of some new lawful grape product to salvage grapes of inferior quality; otherwise a drastic readjustment is inevitable such as the digging up of those vineyards which become unprofitable with lower prices for grapes and for raisins before the grape industry can be continued on a profitable basis as heretofore.

Grape Pests and Diseases.

GRAPE MILDEW.

The inception of powdery mildew infestation occurred last spring so unusually early that in the majority of cases it failed to be detected and consequently control measures were neglected. The immense quantity of spores thus produced and blown about by the winds in the vineyards explains the virulence of the later outbreaks in all appearance sporadic and which in many instances were almost beyond control. Long before the vintage season, serious damage had been sustained by the grape crop. Growers and shippers were unanimously of the opinion that the high quality of standardized grades should be maintained as in the past. This called for more careful uniformity in standardizing the grape pack by the different shipping districts, particularly in respect to defects for which mildew was directly or indirectly responsible. With this end in view, the Viticulture Service worked in cooperation with the Bureau of Fruit and Vegetable Standardization in supervising the packing of grapes for a uniform tolerance of mildew defects. Investigations connected with this work during the vintage has demonstrated that defects and blemishes of grapes should be more specifically classified in order to improve the quality of grape shipments. Valuable data in this respect has been collected and will form the subject of a future publication in which defects of grapes from a commercial standpoint will be discussed as to their demerits, the cause of the defects and why and how they affect the quality of grapes and their market value.

Professor F. Flosfedder, formerly professor of viticulture at the University Farm at Davis, joined the inspection force and was placed in charge to supervise a general standard for shipping wine grapes of the bay counties.

The loss sustained from mildew last year was in the main greater than can be actually translated into dollars and cents. Grape growers fully realize the danger of another serious year which is likely to follow one of such prevalence and intensity of that of 1923. They are prepared to take extra precautionary means in controlling this fungus during the ensuing year.

GRAPE PHYLLOXERA.

Late last fall, the presence of this insect was discovered in the El Cajon vineyard district of San Diego County by an inspector of the

county horticultural commissioner's office at a spot designated as suspicious at a time when a general state survey for phylloxera had been made a year or so previously, but the presence of the insect on the roots examined had not been verified. Now that all doubt has been removed, it is proposed that another survey be made next spring to determine the extent of the infestation throughout the district and that this survey be extended to include other spots rated suspicious at the time of the former survey in other vineyard districts of the said county. It is also advisable that the phylloxera survey include other counties south of the Tehachapi Mountains where as yet phylloxera has not been found but where there is reasonable cause to presume that the insect exists from the fact that some vineyards show the peculiar growth of vines in spots which is an indication of infestation.

The object of these surveys for detecting the presence of the insect is to permit the promulgation of uniform quarantine regulations for the intercounty traffic of grape nursery stock, which at the present day is obstructed by special regulation for counties where the presence of the insect has as yet not been verified.

GRAPE MEALYBUG.

No progress has been made in the past year in perfecting a control for this pest although the infestation in a general way has not been as serious as in former years, and 1923 may be said to have been a year fairly free of this pest: yet, it keeps spreading and has been reported from centers where it had never been found. Spraying with a formula of distillate emulsion with cresilic acid and fish oil soap continues to be the best available method of control, although not altogether satisfactory. Biological control carried on systematically would seem to be the last resort for an effective means of arresting the spread.

ROOT KNOT NEMATODE.

In the past year, the inspection of grape nursery stock has shown a very marked decline in the number of rooted vines infested with this nematode. This fact must be directly ascribed to the care taken by nurserymen in selecting soil free from nematode for growing vines.

The Viticulture Service has continued, in 1923, the experiment made in 1922 to ascertain the susceptibility of different varieties of grapes to the attack of this pest as related in the forepart of this report. The 1923 experiment is restricted to just a few phylloxera resistant varieties, which were not included in the 1922 experimentation. Results of the later experiment are as yet not available.

NURSERY SERVICE.*

The Nursery Service has increasingly become more important as an arbiter between the nurserymen and the inspectors, due, in a large measure, to the variance in interpretations of the County Horticultural Commissioners' Act covering the movement of nursery stock. It

* The work of this section has been under the supervision of Mr. F. C. Brosius, Superintendent of Nursery Service, who just prior to the end of the year has taken over the duties of Supervising Quarantine Officer at the port of San Francisco. It is now under the immediate charge of Mr. R. D. Hartman, Superintendent, Nursery Service.

already can be noticed that this service has been instrumental in bringing about greater uniformity in the handling and inspection of stock at destination.

Every endeavor has been made to aid the nurserymen in reducing insect pests and plant diseases, in that way eliminating, to a large degree, the spread of these pests to other sections. A great deal of attention has been given to uniformity in the handling of nursery stock during inspections at point of destination in order that the nurserymen might know better how to conform with the requirements of the counties into which shipments were made.

This work is being supported by the income received from nursery license fees. During 1923 there were 1022 licensed nurserymen, representing an acreage of 3857 acres. This shows a considerable increase in the acreage devoted to nursery stock production in California and places California in the first rank of nursery stock producing states.

BUREAU OF FRUIT AND VEGETABLE STANDARDIZATION

W. F. ALLEWELT, Chief.

The Bureau of Fruit and Vegetable Standardization consists of four parts, organized to conduct the following distinct but closely related activities:

- (1) Fruit and Vegetable Standardization Service.
- (2) Apple Standardization and Inspection Service.
- (3) Shipping Point Inspection Service.
- (4) Potato Seed Certification Service.

Fruit and Vegetable Standardization Service.

The first California Fruit Standardization Act was passed in 1915. Its provisions applied to apricots, berries, cantaloupes, cherries, grapes, peaches, pears, plums, and prunes. This law has been strengthened and extended in scope by each succeeding legislature, and, in addition to these commodities, now specifically covers melons, oranges, quinces, head lettuce, onions, potatoes, sweet potatoes, tomatoes, and walnuts. The general provisions of the present California Fruit and Vegetable Standardization Act also cover all other fruit, nut and vegetable commodities.

According to the California Cooperative Crop Reporting Service more than 3,000,000 tons of fruit and nuts, and nearly 300,000 acres of vegetables, having a combined total value of \$235,000,000, were produced in the state in 1923, and more than 200,000 carload lots of fresh fruits and vegetables were shipped from California points during the calendar year.

The Standardization Law establishes certain minimum requirements under which these commodities may be packed, shipped, or sold: promulgates standard packages, packs and markings, and prevents misleading, deceptive, and false packs or markings.

The enforcement of these provisions is conducted by the county horticultural commissioners, under the general supervision and direction of the State Department of Agriculture, through the Bureau of Fruit and Vegetable Standardization. While it is impossible to detail at any length the many phases of this work, some items of general interest warrant discussion.

The greatest problem of the past year, in fruit standardization, has been in connection with the shipment of the largest grape crop ever produced in the state. Figures of the Bureau of Agricultural Economics, U. S. Department of Agriculture, show the shipment of 54,660 cars, or 11,000 cars more than last year. The original forecast of normal production was for approximately 60,000 cars, and it is safe to state that this easily would have been passed had it not been for the widespread and serious injury to the crop caused by powdery mildew. This disease not only decreased production, but greatly deteriorated the quality and value of a large part of the crop, as well as depressing market demand and prices. Serious but less generally recognized losses were caused by the diseased conditions known as "red berry" and "water berry." These are characterized by extremely soft, watery tissues, generally accompanied in black grapes by a red immature color. These defective grapes break down very easily in handling, and this injury is followed by the various molds and decay. Zinfandels, in particular, seemed very subject to this injury.

Maturity is another important factor in marketing grapes. There has been some agitation toward raising the minimum legal sugar standards, but it appears that the present figures are high enough, if fully observed and enforced. It should be definitely understood that the percentages established in the law are an absolute minimum, not an average, and that growers and shippers are acting against their own best interests if they attempt, as a regular practice, to market grapes which barely meet the legal requirements. It is particularly important that the early shipments of Thompsons should strictly adhere to the requirements of law, since green, sour grapes, appearing first on the markets, will sharply decrease demand, prices, and movement, and materially injure the selling of the entire crop.

The requirements of the law in regard to packed grapes seem to be entirely satisfactory. On the other hand the greater percentage of shipments is going out loose in lugs, both lidded and unlidded. The law specifically exempts all fresh fruits and vegetables intended for use in processing, preserving, or the manufacture of by-products from the general provisions of the act. Since no feasible proof has been devised, either that grapes will or will not be used for by-products, it has been impracticable to exercise any control over the quality (aside from maturity) of any grapes excepting those regularly packed in crates, lugs, or other containers.

The California Commercial Grade, an optional standard for high class juice grapes, has been of little practical value, principally because of the limitation of five per cent of dried or partially dried (raisined) berries. This raisined condition of the fruit does not seem to be regarded as very objectionable by many buyers, and certainly is not as serious as mold, decays, crushed grapes, red berry and water berry. The Fruit and Vegetable Standardization Service is carefully analyzing detailed inspection reports on thousands of cars, in the attempt to develop, in cooperation with the industry, practical optional grades which will be available during the coming season.

Many forward looking growers and shippers of grapes insist that the great and ever increasing supplies of this commodity necessitate some measure of legal control over the quality and condition of shipments of all stock, whether for table or by-products uses.

The citrus industry of the state has been fortunate in 1923, in that no serious extensive freezes occurred. During the first week of December the Tulare district experienced severe freezing temperatures, but since at least 75 per cent of the navel orange crop previously had been harvested, and only small sizes, of little value, remained in most groves, the financial loss was not great.

However, it is well to point out that the Frosted Citrus Act of 1915, which is the only pertinent and valid enactment in our statutes for handling such situations, is entirely inadequate. This point was discussed at length in the last annual report of the Department of Agriculture, but the Fruit and Vegetable Standardization Service deems it highly important to again urge that the industry give careful attention to the advisability of enactment of legislation which would prevent demoralization of our markets following another freeze like that of 1922, which was controlled under legal provisions which have been declared unconstitutional by the courts since that time. Such precaution seems particularly important in view of the improved marketing methods and increased production of the Florida orange crop, which nearly equals the output of California.

The navel oranges colored exceptionally early in 1923, and no trouble was experienced in enforcing the maturity standards.

The apricots, in certain districts of the state, were badly affected by shot-hole fungus, and great care was necessary to keep this damaged fruit off the market. This crop, however, together with cherries, peaches, pears, plums, prunes, and quinces, generally was standardized in a very satisfactory manner and with few difficulties.

The outstanding need in most of these crops is a satisfactory basis for determination of maturity. All progressive growers and shippers have come to the realization that these crops generally have been harvested, packed, and shipped long before they were properly mature. This not only greatly reduces the quality and flavor, thus decreasing demand and prices, but also injures the keeping and carrying quality of the fruit.

The Department of Agriculture is cooperating with growers and shippers in the study of this problem, and hopes to be able to conduct some definite investigational and experimental work during the coming season, in cooperation with representatives of the United States Department of Agriculture in receiving markets in the East, in order to determine just how the maturity requirements of the Standardization Act can best be interpreted and applied. It is possible that improved handling methods, including prompt precooling, and salting of bunker ice in refrigerator cars, may make it practicable to successfully ship fruit which is almost tree ripe. Berries, carefully picked for uniform maturity and high quality, have been shipped in this way, with marked success, as far as Omaha, Chicago, and other middle western markets.

The standardization provision for cantaloupes has been changed to require a Brix hydrometer test of nine per cent soluble solids, which has worked very satisfactorily during the 1923 season.

Head lettuce has been specifically included under the law, and this action should do much to improve conditions in this industry, which is becoming more important each year. However, it appears to be far more difficult to enforce the provisions of the Standardization Act relating to vegetables than it is those concerning fruit. A number of reasons may account for this fact. In the first place the fruit standardi-

zation was the first accomplished, and generally is far better understood and followed by growers, packers, and shippers than the requirements applying to vegetables; especially since the fruit growing personnel is relatively permanent, while vegetable growers frequently are in and out of the business from season to season. Also fruit production generally is concentrated in relatively limited areas, while the vegetable acreage is very widely scattered, and often in small units, which makes standardization enforcement extremely difficult to handle. Cull fruits, which are discarded in packing, may have an outlet through the dry yard, evaporator, or cannery, but generally no such provision can be made for vegetables which are culled out of a lot, or condemned as unfit for shipment. Then again, it appears in a measure that the provisions of the standardization law were drawn specifically to apply to fruit commodities, and that they do not adequately reflect good commercial practice in connection with some of the vegetables, which have been added as an afterthought. For instance, lettuce which meets the requirements of U. S. Grade No. 1, which is recognized as the general trading standard in all parts of the country, often fails to comply with legal requirements for shipment in California. This is a condition which should be remedied, by careful and systematic revision of the law, and the Department of Agriculture and county horticultural commissioners are studying the law in operation, in order to have definite facts and recommendations to present to the industry.

At the same time careful attention is being paid to proper standardization of the vegetable crops, and conditions are being greatly improved.

State grades issued on Emperor grapes in kegs and drums have been continued, and some experimental use has been made of tentative state grades on cherries and oranges. United States grades are being widely used in commercial trading on a number of commodities, and have been issued on apples, asparagus, cabbage, cantaloupes, cauliflower, celery, cucumbers, head lettuce, Bermuda onions, northern grown onions, oranges, peaches, pears, potatoes, prunes, strawberries, sweet potatoes and tomatoes.

Apple Standardization Service.

Legal provision for the standardization of apples, which was completely revised by the last legislature, is on a somewhat different basis from that of other fruits and vegetables, since three specific grades, Extra Fancy, Fancy, and "C," are outlined in detail. These standards are practically identical with those of Washington and other western boxed apple states, and all packed apples are required to be marked with one of these grades, with which they must comply. Loose apples may be marked, shipped, and sold as "Unclassified," but these also are required to meet certain minimum specifications. Inspection under this law is conducted entirely by the state, and upon request an official inspection stamp is placed on the package, a charge being made for this service on the basis of three-quarter cent a box for packed and one-half cent a box for loose apples. This work is entirely self-supporting, and during the past season has resulted in the effective standardization of a crop of 8,450,000 bushels, with a farm value estimated as \$6,338,000.

Shipping Point Inspection Service.

The Shipping Point Inspection Service was organized in July, 1920, in cooperation with the Bureau of Markets, United States Department

of Agriculture. Since July 1, 1922, when the federal authority was extended by congress, the certificates issued have been receivable as *prima facie* evidence in any court of the United States. California was one of the foremost states in conducting such work, which is now being carried on in at least thirty different states, including practically all of those which have fruit or vegetable production of any magnitude. In none of these, however, is the work equal in volume with that in California, which is one of the two states in which the federal authority of supervision has been delegated to the state officials conducting the work, who are jointly employed by the United States Department of Agriculture.

This service is entirely optional, being rendered upon request of any financially interested party, upon payment of a fee of \$5 a carload. The fee for half a carload or less is \$2.50, and for carloads of five or more varieties or commodities is \$10. This service makes available a complete, disinterested inspection certificate, which is receivable in court as *prima facie* evidence. The value of this work has very generally been recognized, as evidenced by the volume of business handled, which is shown by the following tables:

TABLE I. *Carlot Inspections of Fruits and Vegetables, July 1, 1920 to December 31, 1923, by Seasons and Months.*

Season	1920-1921, cars	1921-1922, cars	1922-1923, cars	1923-1924, cars
July.....	105	741	993	3,141
August.....	400	879	1,377	4,185
September.....	1,125	2,482	3,453	11,633
October.....	1,070	2,566	3,578	10,895
November.....	868	997	1,849	6,417
December.....	396	351	1,053	1,651
January.....	299	347	798	.....
February.....	359	299	602	.....
March.....	243	1,126	990	.....
April.....	111	649	247	.....
May.....	654	1,488	941	.....
June.....	447	1,085	2,064	.....
Totals.....	6,077	13,010	17,945	37,922
Grand total.....				74,954

TABLE II. *Carlot Inspections of Fruits and Vegetables, July 1, 1920 to December 31, 1923, by Commodities.*

Apples.....	15,204	Oranges.....	2,330
Apricots.....	93	Peaches.....	393
Berries.....	112	Pears.....	1,125
Beans.....	4	Peas.....	54
Cabbage.....	315	Peppers.....	5
Cantaloupes.....	2,386	Plums.....	33
Cassabas.....	28	Potatoes.....	2,242
Cauliflower and Broccoli.....	3,036	Spinach.....	5
Celery.....	897	Sweet Potatoes.....	11
Cherries.....	51	Tomatoes.....	1,514
Chicory.....	30	Walnuts.....	24
Grapefruit.....	15	Watermelons.....	506
Grapes.....	36,425	Mixed cars.....	1,413
Honey Dews.....	37	Miscellaneous.....	21
Lemons.....	117		
Lettuce.....	3,896	Total.....	74,954
Onions.....	2,632		

One new development of importance and interest in the fruit and vegetable industry has been the organization of the f.o.b. wire auctions. Each night the shippers deliver to these auction companies the essential facts relative to the cars to be sold, including the manifest and the detailed description of quality and condition from the State-Federal Shipping Point Inspection certificate. Shipments for that day, as well as some cars in transit, usually are offered. These wired descriptions of the cars are printed in the catalogs, and the cars are offered for sale the following morning, either at one point or, by means of special leased wires, simultaneously in a number of the important distributing centers of the country. The sales generally are made on a cash basis, f.o.b. shipping point, and California shippers have received payment by wire for thousands of cars, within forty-eight hours of the time of shipment. These transactions are based entirely on the wired reports, neither auctioneer nor buyer having the opportunity to inspect any part of the load prior to the sale. Since the auction commissions are charged on the price f.o.b. shipping point, instead of on delivered prices, a material saving is possible to shippers, together with the fact that "red ink" returns from disastrous sales in the consuming markets are practically eliminated by this method.

This system of selling first was inaugurated on shipments of cantaloupes from the Imperial Valley in 1923, and has been used in marketing many cars of different fruits and vegetables from California, as well as other states. The success of this method of distribution is based entirely on the State-Federal Shipping Point Inspection Service.

Value of Standardization and Inspection.

No one factor is more important than adequate standardization in successfully marketing fruits and vegetables, and nothing is more demoralizing to market conditions and prices than the movement of large quantities of products which are poorly graded, in bad condition, or otherwise undesirable.

Careful grading to standard specifications, which, in California, is doubly guaranteed by thorough, competent, impartial official inspection for enforcement and certification, provides a stable basis for contract and sale, upon which buyer and seller can deal with mutual confidence, understanding, and satisfaction. This reduces misunderstanding, deception, and fraud, by making agreements definite and specific, so that the facts in any transaction can be accurately determined by any disinterested agencies, and disputes and claims equitably adjusted. This program eliminates the delay and expense involved in personal inspection of commodities by buyer and seller before a deal can be consummated.

Standardization greatly reduces wastes and losses, by retaining culls and unmarketable stock in the producing section, saving transportation charges and equipment, as well as other expenses of marketing worthless products.

It gains a reputation for the territory and industry, improves market conditions by meeting the requirements of receivers, and thereby stimulates consumption, extends the market areas, increases demand, and secures the best prices available.

Fundamental improvements in production and handling methods eventually will be the greatest benefits from a sustained program of standardization. The production of larger crops of superior quality will be encouraged, and insect pests, plant diseases, and cultural, harvesting, handling, transportation, and storage conditions controlled, in order to satisfy consumer demand, and secure the premiums paid by the markets for the best products.

Potato Seed Certification Service.

The importance of certified potato seed is due to the fact that potatoes are grown entirely from tuber cuttings, which very generally carry serious insect and fungous pests that materially decrease production and impair the value of the crop. Some of the most injurious of these, as mosaic and associated virus diseases, which are very prevalent in practically all districts of the United States, can not be detected in the tubers themselves, but only in the growing plants which produce them.

For this reason potato seed certification was begun in California in 1915, and was specifically authorized by legislative enactment in 1919, since which time it has been conducted by the State Department of Agriculture. Briefly the method of operation consists of two inspections of the growing crop, followed by final inspection and certification of the tubers when graded and ready for sale. Any fields or lots, which at any time show mixtures of varieties, or insect or fungus pests which disqualify them, are refused certification.

Certified seed production was carried on by more growers in 1923 than in previous years, and covered a wider territory, and while the total acreage was slightly reduced the amount produced has been increased 50 per cent over last year. It is estimated that total stocks of certified seed produced amount to 75,000 bushels, which is sufficient to plant 10 per cent of the commercial potato acreage grown in the state in 1923.

The benefits to the industry from the use of certified potato seed are cumulative from year to year. The value of this service very generally is recognized, not only by seed growers, but by the producers of the great commercial crop of the state, and the Department of Agriculture is planning to improve and strengthen this function to the fullest possible extent.

BUREAU OF GRAIN, SEED AND WAREHOUSE STANDARDIZATION.

L. M. JEFFERS, Chief.

The activities of the bureau are divided into the following projects:

- (1) Grain Inspection.
- (2) Seed Laboratory.
- (3) Cotton Classing.
- (4) Bonded Warehouses.

Previous to July 1, 1923, these activities in conjunction with others were included in the activities of the Bureau of Standardization. This report, however, will cover the work of the full year rather than just the period since the creation of the bureau.

Grain Inspection.

The California Grain Standardization Act as passed by the 1921 legislature and approved May 2, 1921, provided for the establishment of grades on certain agricultural products and created a system of inspection service to be applied thereto. The provisions of this act are optional and the activities of the service, therefore, include a certain amount of educational work in order to properly place the benefits to be derived from such a service before the interested parties and in this way serve to relieve the marketing of our field crops of a handicap from which they have suffered for many years.

The aggregate annual value of our field crops in 1923 was \$196,192,000. California leads all the other states in the production of barley, is second in the production of rice and second in the production of beans. Our wheat crop, while not as large as in former years, is still of considerable importance. The importance of continuing and increasing activities in the standardization and inspection of our field crops is emphasized not only by the importance of the same, but also because of existing conditions in the harvesting, handling and marketing of these crops. The producers of field crops in the past have not been so satisfactorily organized as have been the producers of fruit and vegetable crops.

During the year 1923 barley grades established in 1922 were revised, grades for beans were established and grades for paddy rice, brown rice and milled rice were promulgated. In the establishment of these grades and in the application of the same the Department cooperates closely with the growers, dealers and millers, as well as with the United States Department of Agriculture.

Grain inspection offices are maintained at San Francisco, Stockton and Sacramento. The volume of work has greatly increased during the past year as is indicated by the fact that during 1922 the offices handled 2717 lots of grain while in 1923 they handled 4024.

Seed Laboratory.*

The Seed Inspection Service was established by the Department of Agriculture in January, 1922, under authority granted in the Pure Seed Act of 1921. The service has passed through two years of successful operation, the activities of the first year having been reported in

* Report prepared by W. S. Wilkinson, Jr., Seed Specialist.

the Third Biennial Report of the Director of Agriculture. The activities of the second year or the period between January 1, 1923, and December 31, 1923, are summarized in the following paragraphs:

Pure Seed Law.

The Pure Seed Law under which the service was established is essentially a labeling law. It does not prohibit the sale of any class of seed no matter how poor, full of weed seeds or noxious weed seeds or even dead. The act requires that each lot of seed must be labeled with statements showing its quality. The statements required are the commonly accepted name, approximate percentage of weed seeds, names of any noxious weed seeds present, approximate percentage of germination and the date of the germination test.

Thus, the seedsman can sell and the farmer can buy any class of seed that he desires. At the same time the farmer who desires only pure, clean, viable seed can determine the quality of the seed he is purchasing by means of the label. He can avoid purchasing seed which is foul, trashy, or dead and can purchase only the best.

Functions of the Service.

The functions of the Seed Inspection Service are mainly two: First, to analyze and report the results of the tests on samples of seed submitted by farmers and seedsmen; secondly, to enforce the provisions of the California Seed Act. In order to carry out these duties, a cooperative seed laboratory was established by the Department of Agriculture and the U. S. Department of Agriculture at 1217 L street, Sacramento.

Work of the Service.

The work conducted by the service has been confined largely to the analysis of samples of seed submitted by farmers and seedsmen. Lack of facilities for testing and money for enforcement work has been largely responsible for this procedure. During the past year a total of 3786 samples of seed were analyzed for purity, germination, examination and identification. This number represents an increase of about 12.5 per cent over the year 1922. Of the 3786 samples analyzed 3614 were submitted voluntarily by farmers, seedsmen and county horticultural commissioners.

The amount of work conducted on the enforcement of the seed act has been small due to lack of funds for traveling and the necessary help in the laboratory. Several general inspection trips were made to the larger seed houses in San Francisco, the San Joaquin Valley and southern California. On these inspection trips the inspectors worked with the seedsmen and explained the seed act. One hundred and seventy-two inspection samples were taken of stocks of seed offered for sale.

The analyses of these official samples showed that at first those selling seed were inclined to be very careless, either not labeling at all, labeling with incomplete information, or not truly representing the quality of their seed. Attention has been forcibly called to the deficiencies several times and, by so doing, it has been possible to correct the irregularities and to have the labels more nearly complete and representative. This last is evidenced by the results of the analyses of the official samples taken recently.

In addition to conducting analyses on samples of seed which have been submitted or taken by representatives of the service, an endeavor has been made by personal calls and by publicity to acquaint seedsmen and others selling seed with the provisions of the seed act and to get them to label voluntarily. No attempt has been made to force labeling by resorting to prosecution. The service has endeavored to show the advantages of testing and labeling without resorting to court action. This attitude has been appreciated by the seed dealers and in no instances have they refused to cooperate.

Classes of Seed Analyzed.

The California Pure Seed Act refers only to agricultural seed or field seeds, but in the laboratory tests are conducted on garden vegetable and flower seeds as well as identification of seeds and plants.

Among the 3786 samples tested, 2596 were agricultural seeds of which 2424 were voluntarily submitted and 172 were official samples; 1112 garden vegetable, 38 flower and 210 samples were for identification or examination. All the submitted samples were submitted by farmers or seedsmen to determine the quality of the seed they intended planting or selling or to obtain the information necessary to correctly label the seed they intended to sell. In a few instances samples were received from county horticultural commissioners for identification or examination, the information to be used in the enforcement of the County Horticultural Commissioner Act.

Kinds and Quality of Seeds Tested.

Because California is a large alfalfa producing state, a large number of the samples submitted for test have been alfalfa. Most of the samples submitted have been from cleaned lots and consequently show upon analysis small percentages of weed seeds or other foreign material. A number of samples have been found to contain noxious weed seeds of one or more of the following kinds: Dodder, Russian thistle, or Barnyard grass (Watergrass). This year for the first time it has been possible to obtain the cooperation of some of the grain dealers selling Red Oats in testing and labeling their seed stocks. Much of this seed is imported into California from Texas, Oklahoma and neighboring southern states. Unfortunately much of the Red Oat seed contains from small to large quantities of Johnson grass. It has been possible with the cooperation of the grain dealers and county horticultural commissioners to prohibit the importation of much of this foul seed.

The fruit growing districts of California use large quantities of cover crop seed and as this is a discriminating trade large numbers of samples have been tested, especially *Melilotus indica*.

Value of Pure Seed and Labels.

Before the enactment of the seed act California was the dumping ground for large quantities of seed of low quality, foul with noxious weeds and often of low germination. As a consequence many of our fields have become foul with noxious weeds. The use of seed, high in purity and germinating power and free from noxious weeds, will prevent the introduction of new weeds and tend to decrease the spread of those already here. As a result better crops will be obtained and at a smaller expense of production.

No small value can be attributed to the labels attached to seed offered for sale, for by means of these labels, the purchaser can determine immediately the quality of the seed he is procuring. Seed labeled with low purity, high weed seed content and low germination is worth much less pound for pound than good seed of high purity, low weed seed content and high germination. Purchasers of seed should always insist on obtaining the label since this is a relatively close index to the potential value.

Seed Certification.

California is rapidly becoming one of the largest seed producing districts of the world. Already California produces much of the supply of vegetable and flower seeds. Certain sections are especially adapted to the production of pure varieties of field seeds, such as Acala cotton in the Coachella Valley, and certain varieties of leguminous cover crop seeds in the San Joaquin Valley and southern coast. While it is possible to produce high quality seeds of these classes of plants there is lacking in California the certification of them, except by the growers and producers. There is need of an unbiased agency to certify to these seeds not only as to mechanical purity, but also as to variety. The leading producers have encouraged the establishment of such a service and the demand for it is gradually increasing as its importance is recognized.

Cotton Classing.

Cotton has been successfully produced in California for several years. The big yields of 1923 and the high prices obtained have resulted in a greatly increased contemplated acreage for 1924. The future success of this industry in California depends upon a wise selection of the proper soil and climatic conditions as well as upon proper marketing plans.

The character of California-grown cotton is such as to demand a premium in the markets of the world. The continuation of this standing can only be secured through community action looking toward the establishment of one variety of cotton and also the establishment of a cotton classing service which will enable the growers to know definitely the quality of their product and so avoid the domination of the market by the buyer.

The recently enacted United States Cotton Standards Act has led to the world-wide adoption of United States standards. In October, 1923, as a result of requests from growers and bankers the Department of Agriculture appointed a qualified cotton classer and established his headquarters at Blythe in the Palo Verde Valley. Due to the fact that it was impossible to secure a properly qualified man to inaugurate this service at the beginning of the season, the growers of the Palo Verde Valley were not in a position to avail themselves fully of the services offered. However, even with the late beginning it was possible to get sufficient proof that such a service was of value to the growers and the bankers, and there was practically a unanimous request for the continuation of the service in that section, as well as requests from other sections that the service be extended generally and made available to all cotton producing sections of the state.

Bonded Warehouses.

The California Warehouse Act of 1921 was amended by the 1923 legislature so that its provisions apply to all agricultural products and

by-products customarily handled in warehouses. The activities of the bureau, for the purpose of acquainting interested parties with the provisions of the act, have resulted in a decided increase in the number of bonded warehouses. It is hardly to be expected that the warehouseman will place the operation of his warehouses under the regulations of an optional act, unless the depositors and creditors insist that the same be done to give them added protection.

It is quite fortunate for the producers and for the bankers that the majority of the warehousemen in California are sufficiently desirous of maintaining a good reputation for themselves that they voluntarily protect the interests of parties concerned, but there have been glaring examples of fraud and mismanagement in the past, and during the year 1923 there have been many instances of misuse of both stored products and warehouse receipts. The lack of any compulsory legislation which would serve to safeguard stored products, and at the same time establish and maintain a warehouse receipt as a valuable piece of paper, has had much to do with existing conditions in the warehousing of agricultural products and the handling of warehouse paper.

The increasing need of funds to finance the marketing of our products has emphasized the need of greater protection, both to the depositor and to the banker who is called upon to accept the warehouse receipts as collateral. The passage of the Federal Intermediate Credit Act and the establishment of the Federal Intermediate Credit Bank at Berkeley have made available several million dollars of federal money which have been used by the producers of California to materially assist them in the processing and marketing of their products. The Federal Intermediate Credit Bank loans money on stored goods, and one of their basic requirements is that the goods must be stored in a warehouse bonded either under the United States Warehouse Act or a state act giving ample protection. The officials of the bank at Berkeley have held that the supervision of warehouses and warehoused goods rendered by the California Department of Agriculture gives them such protection that they are enabled to advance these large sums of money to California producers.

In 1922 there was one California bonded warehouse. During the year 1923 this one license was renewed and sixty-three new licenses were issued. On December 31, 1923, there were sixty-four California bonded warehouses. Among these were thirty-five raisin warehouses, with a total capacity of 256,800 tons, ten cannery warehouses, with a total capacity of 1,580,000 cases, twelve prune and apricot warehouses, with a total capacity of 30,100 tons, and seven grain warehouses, with a total capacity of 1,593,000 bushels. This decided increase in the number of bonded warehouses indicates the standing of bonded warehouses in the minds of the officials administering the Federal Intermediate Credit Act. This same high regard for the provisions of this act is rapidly becoming more apparent in the minds of our leading bankers, and the present attitude of these bankers foretells a still greater increase in the number of California bonded warehouses in the year 1924.

DIVISION OF ANIMAL INDUSTRY.

J. P. IVERSON, Chief.

The State of California is credited with having approximately 1,421,000 range cattle, 664,000 dairy cows, 2,450,000 sheep, 834,000 swine and 383,000 horses and mules. These represent an investment of more than \$162,290,000. The protection of this great wealth from losses resulting from the introduction of disease and prevention of loss from diseases now found here are responsibilities of the Division of Animal Industry, California Department of Agriculture.

Aside from these functions, the Division of Animal Industry is charged with the duties of protecting the public against the consumption of unwholesome food products of animal origin and of correcting other irregularities coming within the scope of its jurisdiction. To facilitate the accomplishment of these ends the division is divided into correlating units which are found to be essential in order to carry out the provisions of the laws relating to animal industry.

The Dairy Service exercises supervision over sanitary production and handling of all dairy products. The Meat Inspection Service operates to prevent the sale of unwholesome meats to the public. Field Service, including divers activities, is concerned with the control and eradication of transmissible animal diseases and the correction of insanitary conditions existing on dairies and ranches. Factory inspection is concerned with the sanitary manufacture of dairy products. The Cattle Protection Service determines and protects the rightful owners of cattle by means of a standard method of branding and efficient inspection.

Following is a brief outline of duties of the Division of Animal Industry required in carrying into effect the livestock sanitary laws of the State of California:

- I. Tuberculosis eradication under
 - a. Tuberculosis Free Area Law.
 - b. Accredited Herd Law.
 - c. Pure Milk Law.
- II. Meat inspection—
 - a. Sanitary inspection of slaughterhouses.
 - b. Animal and carcass inspections.
- III. General disease control such as
 - a. Tuberculosis.
 - b. Anthrax.
 - c. Sheep scab.
 - d. Blackleg.
 - e. Cattle scab.
 - f. Glanders.
 - g. Hog cholera.
 - h. Texas fever.
 - i. And numerous other diseases.
- IV. Dairy sanitation—
 - a. Inspections of buildings and equipment.
 - b. Inspections of health of dairy animals.
 - c. Inspections of dairy products.
- V. Stallion registration.
- VI. Compilation of information—
 - a. Reports.
 - b. Statistics.

Cattle.

With the amazingly rapid development of the cattle industry in California since the Texas fever tick was exterminated, more attention has been demanded in the control and eradication of other transmissible diseases which have exacted a heavy toll from the cattle industry. Chief among these is tuberculosis. Owing to its insidious nature and the exacting procedures required to control and eradicate this disease, it has been found necessary to resort to legislation specifically dealing with tuberculosis in order to prevent its extensive spread among humans and animals in all parts of the state. Most encouraging results have been accomplished in tuberculosis control and eradication through the operation of the pure milk, the accredited herd and the free area laws, which are discussed more extensively elsewhere in this report. In all activities relative to tuberculosis eradication in cattle, the closest cooperation is observed between the state and federal livestock sanitary officials.

Anthrax still demands attention but owing to the effectiveness of biological products which have been developed to prevent this disease, no large outbreaks have occurred during the year. Blackleg still prevails but the administration to susceptible animals of any of the various standard immunizing agents is sufficient to prevent any serious losses.

In two instances cattle scabies has been introduced into California from other states. Each time, however, prompt action was taken and vigorous measures instituted to stamp out the disease. Both outbreaks were eradicated but not without considerable expense to the state and cattle owners in the areas of the state involved.

Horses.

The horse is still considered the most dependable source of power on the farm. With all the various kinds of machinery designed to replace the horse in the field of agriculture this animal still stands out as the most efficient and economical source of energy required in farm work.

Agriculturists in all parts of the country are coming to realize that the horse is indispensable but many of them do not seem to be alert to the fact that this source of energy is not being produced sufficiently to meet the demands for horses in the future. This is indicated in California by the dearth of good stallions at the present time as compared with the number available for breeding in the past. In some localities in this state where formerly several good stallions were maintained the number has been reduced. This is regarded as evidence that many farmers who own good brood mares have not been breeding them; consequently, many owners of stallions have found the maintenance of their animals unprofitable for breeding purposes and have, therefore, gone out of business.

What does this situation mean? It means that there is being created a scarcity of work horses and naturally the cost of horses will increase. The farmer who has exercised judgment in breeding at least a sufficient number of mares to supply replacements will not be obliged to go into a market with an upward trend to procure draft animals at prices which will cut materially into farm profits. The fact is, a farmer who recognizes the horse situation at the present time would be manifesting business ability if he began now to make provisions to have good young horses for sale at a substantial profit in the near future. To postpone breeding until the demand for horses is created is not at this time con-

sidered a good business proposition for the reason that demand may stimulate breeding until there is an overproduction which naturally will bring about a slump in the horse market.

Farmers more or less dependent upon horse labor should make provisions to provide replacements by breeding rather than to depend upon the market to supply their demands. That there will be a shortage of good work horses is now evidenced through the marked deficit of three-year-olds throughout the country. This will have a tendency to gradually increase the price of horses for several years and the farmer who pays the increase for such animals will be rather late in learning that it would have paid him to breed and raise his own horses.

Since the inauguration several years ago of an intensive campaign to prevent the spread of glanders, very satisfactory progress has been made in the control of this disease. It is only occasionally that a glandered animal is found in this state and prompt action in eliminating the source of infection has made possible the production of healthy horses and mules in California.

No other transmissible horse diseases have caused any serious losses during the past year. A few sporadic cases of a yet undetermined disease have occurred. The symptoms, post-mortem findings and laboratory investigations pertaining thereto indicate, however, that swamp fever should be given serious consideration in attempts to arrive at a positive diagnosis.

The symptoms of various noninfectious diseases so closely resemble those found in certain transmissible diseases that a number of reports coming to the office from nonofficial sources necessitated investigations in order to definitely determine the nature of the affections.

Sheep.

With the ever-increasing demand for wool and mutton it is evident that sheep production will continue as a valuable industry in California. These encouraging prospects will continue in the future while it is possible to protect our bands against invasions of serious transmissible diseases.

At the present time "scab" is the only grave menace to this branch of animal industry. The efforts put forth during the past year to prevent an extensive spread of this disease have yielded most encouraging results. Sheep scab is now well under control and with continued cooperation of the sheepmen the state and federal authorities entertain high hopes of eventually eradicating this disease from California.

Heretofore, bands from infected areas in other states were permitted to enter California without undergoing the necessary rigid inspection. The result was that clean bands in our state became infected through these sources and in some instances the disease gained considerable headway before being checked. The livestock sanitary officials have recognized this unfavorable situation for some time but not until this year were they able to determine on a plan of action to prevent the entrance of "scabby" sheep into California without working undue hardships on sheepmen in various parts of the state.

The method determined upon was to prevent the entrance of any sheep into California unless they were positively known to be free from scab. This plan was endorsed by the California Wool Growers Association and sheepmen in general and the following regulation intended to cope with the situation was put into effect November 15, 1923.

Since this regulation became effective 327 requests to transport sheep into California have been received by this department, thus demonstrating how readily in former times scab might have been introduced into our state.

STATE OF CALIFORNIA
DEPARTMENT OF AGRICULTURE
SACRAMENTO

REGULATION PROHIBITING IMPORTATION OF SCABBY SHEEP.

Executive Department,
Sacramento, California,
October 29, 1923.

Whereas, the director of agriculture of the State of California after investigation has determined that sheep originating in other states may carry a contagious disease known as scabies should such sheep be shipped, transported, or driven into California; and,

Whereas, under and by virtue of an act of the legislature of the State of California entitled, "An act to protect domestic live stock from contagious and infectious diseases, to prescribe the duties of officials to carry into effect the provisions of this act, to provide for the appointment of a veterinarian, and to repeal an act entitled, 'An act to protect domestic live stock from contagious and infectious diseases, to provide for the appointment and duties of officials to carry into effect the provisions of this act, and to provide an appropriation therefor,' approved March 18, 1899, as amended," approved June 3, 1921, the Governor of the State of California upon recommendation of the director of agriculture deems it expedient to prohibit shipments or movements of sheep into California except as follows:

REGULATIONS GOVERNING MOVEMENTS OF SHEEP INTO CALIFORNIA.

Paragraph I.

From and after this fifteenth day of November, 1923, no railroad or common carrier shall accept sheep for shipment to California for any purpose until a written or telegraphic permit to ship has been obtained from the California Department of Agriculture, Division of Animal Industry, and the inspection certificate issued as required by paragraphs II and III of this order. Such permit and certificate shall be attached to the waybill accompanying the shipment. Sheep for immediate slaughter may be shipped without inspection if accompanied by a permit unless said permit requires inspection.

Paragraph II.

Every person, company, corporation, or their agents are prohibited from shipping, transporting, or driving any sheep into the State of California unless said sheep are accompanied by (1) permit to ship issued by the California Department of Agriculture, Division of Animal Industry; (2) certificate of inspection from inspector of the United States Bureau of Animal Industry or regular employee of livestock sanitary authority of state of origin certifying said sheep are free from contagious disease including sheep scabies and exposure thereto.

INSTRUCTIONS TO INSPECTORS.

Paragraph III.

Inspectors certifying to shipments of sheep destined to California shall determine that all of said sheep are and have been free from scabies or exposure thereto for a period not less than nine months previous to the time of shipment or movement.

Sheep infected with or exposed to scabies shall not be shipped, transported, or moved into the State of California.

Sheep in any band or shipment in which scabies is present shall be classed as scabby or exposed sheep and none of them or any part of the band shall be accepted for shipment or movement into California. The removal of any sheep from a scabby or exposed band and thereafter offering the remaining sheep of such band for movement or shipment into California is positively prohibited.

In addition to these requirements, shippers of bucks must also observe the provisions of the California statute relating to the importation of bucks.

F. W. RICHARDSON,
Governor of the State of California.

Attest:

FRANK C. JORDAN,
Secretary of State. (S E A L)
By ROBERT V. JORDAN,
Deputy.

Swine.

The principal serious menace to the swine industry is hog cholera. This disease still prevails to some extent in California. Owing to the nature of the disease and the conditions under which hogs are kept, the outlook at the present time for its complete eradication is not encouraging. However, much improvement has been made by hog raisers in the care and management of their animals and it is also noted that their accumulation of knowledge with regard to disease prevention has been of great benefit when outbreaks of cholera have occurred.

An expert on swine diseases is actively engaged in the suppression of hog cholera under the direction of the United States Bureau of Animal Industry and in cooperation with the California Department of Agriculture and University of California. The advice and assistance he has been able to give to hog owners has had a marked effect in the improvement of sanitary conditions in connection with swine production.

It is generally conceded that about ninety per cent of the disease mortality among swine is due to hog cholera. This estimation in most instances is based on large hogs while as a matter of fact a large proportion of the pig crop is lost annually due to improper sanitation. Pigs up to four months of age are unusually susceptible to paratyphoid and necrophorous infections and to invasions of round worms. If greater precautionary measures are taken to provide healthful surroundings for pigs, conditions will be rendered more favorable for an increased hog population in our state.

Hog Cholera.

Swine are susceptible to a number of diseases but the most serious one is that known as hog cholera.

This great menace to the swine industry made its first appearance in this country when an outbreak occurred in Ohio in 1883. Since that time it has spread to every state in the Union and its frequently rapid fatal results in some sections of this state has on various occasions most markedly reduced the hog population before effective measures could be instituted to prevent its spread.

The disease may manifest itself in either an acute or chronic form but the former is most frequently noted especially in the early period of an outbreak. Not infrequently its course is so rapid that its presence in a herd is not suspected until a dead hog is found. The acute and most common form produces the following symptoms: high fever, impaired appetite, animal seeks to hide away from its mates and bury itself in the litter, and shows a disinclination to move when disturbed. Respiratory complications are quite common, causing rapid breathing and frequent coughing. Very often the skin shows large red or purplish patches on the abdomen between the thighs, on the back or upper surface of the ears, and sometimes all over the body.

In the chronic form of the disease the animal will become emaciated, have digestive disturbances such as alternating diarrhœa and constipation and chronic pulmonary disturbances. A hog or pig in such a condition may have a fairly good appetite and in time will apparently recover but as a rule it is not thrifty. An animal of this kind often harbors the virus of hog cholera permanently which from time to time may be expelled with the excretions, thus exposing susceptible hogs to the infection.

Prevention of the disease in nonimmune animals may be accomplished by maintaining them in sanitary surroundings and preventing their exposure to cholera virus. Permanent immunity may be produced in hogs and pigs by treating them with serum and virus. This procedure is advisable in localities where hog cholera is known to be prevalent.

Carcasses of all animals which die from cholera or any other disease should be cremated. If this is impractical, they should be buried deeply. When this has been done all contaminated litter should be burned and hog pens and buildings should be thoroughly cleaned and disinfected. Suspected outbreaks of hog cholera should be reported immediately to

Tuberculosis—Its Cause, Methods of Control and Eradication.

There is no other known disease capable of affecting as great a number of animal species as tuberculosis. Data obtained through scientific observations and experiments reveal that all warm-blooded animals are susceptible to the ravages of this disease. The history of tuberculosis discloses the information that "probably no other disease affecting either the human race or livestock is better known or has been the object of so much study."

Until the specific germ which causes tuberculosis was discovered by Robert Koch in 1882, it was impossible to undertake its eradication with any degree of assurance that the desired results would be achieved. Since that time, however, scientific research has provided ways and means for the control and eradication of this grave menace to the health of humans and animals.

The disease has been given the name "tuberculosis" for the reason that it develops in the tissues of an individual in the form of nodules commonly known as tubercles. These occur in various numbers and sizes and the germs which produce them continue to throw out a poison which permeates all the tissues of the body. As the disease progresses, the tubercles frequently break down and become noxious semi-liquid masses. In all active cases this process goes on gradually and in some instances whole organs may become unsightly masses of tuberculous material. The impaired functions of these organs and the poison produced by the germs eventually bring about the "wasting" condition of the individual, formerly known as consumption. It is indeed remarkable the extent to which tuberculous lesions may sometimes develop in animals before any external physical symptoms are noted. A tuberculous cow may be giving off millions of germs in milk, saliva and manure and yet not be suspected of having the disease unless she has reacted to the tuberculin test.

In the consideration of susceptibility, man has been found to occupy the most prominent position and in many instances the disease has had its incipency in the consumption of milk or meat of a tuberculous animal.

As has been stated previously, all cases of tuberculosis develop from a specific organism which has gained a foothold in the body and in the light of this fact it is quite evident that when a herd is known to be free from the disease it will so continue unless by some means it is exposed to the tuberculosis bacillus.

There are various ways by which the germ may be carried to a herd enjoying freedom from the disease, but the majority of the outbreaks may be traced to the introduction of an infected animal from some outside source without having taken the necessary precaution of determining its state of health or conditions prevailing in the herd from which it originated.

When a herd has become infected with tuberculosis the disease may be controlled and eradicated if prompt and vigorous measures are instituted before it has gained considerable headway. This is accomplished by the application of the tuberculin test, the prompt removal of reactors, thorough disinfection of contaminated premises and the introduction of new animals known positively to be free from germs of tuberculosis.

Tuberculin Testing Under the Pure Milk Law.

The provisions in the Pure Milk Law relating to tuberculin testing serve as a protection to the public health and enable dairymen who sell raw milk to maintain their herds free from tuberculosis.

By the terms of these provisions all owners of cattle who engage in the sale of raw milk for public consumption are required to have their animals regularly examined and tuberculin tested under supervision of the California Department of Agriculture, thus providing assurance that the product is obtained from cattle free from the disease. The operation of this law, however, works no hardship on dairymen inasmuch as those not desiring to have their animals tested are permitted to pasteurize their products under proper supervision.

That this function of the law is accomplishing the desired results is evidenced in a recent statement by the secretary of the State Board of Health to the effect that the appreciable reduction of tuberculosis in children in California can be attributed to some extent to the operation of this law. Much of the raw milk now produced in California is consumed by children, and since they are quite susceptible to tuberculosis it is essential to their health that their milk supply be obtained from cows not infected with germs of this pernicious disease.

There is no assurance that raw milk from any tuberculous cow is wholesome; consequently, it becomes necessary to tuberculin test all cows producing this product for public consumption. Since no person is regarded as immune to tuberculosis, the danger of contracting the disease will be materially lessened as long as all raw milk consumed is free from the germs of tuberculosis.

Free herd and free area.

During the 1921 session of the legislature two important laws were passed relating to the control and eradication of tuberculosis. One of these enactments is known as the Accredited Free Herd Law and the other the Tuberculosis Free Area Law.

A tuberculosis-free accredited herd is one in which no animal affected with tuberculosis has been found upon two annual or three semiannual tuberculin tests, and by physical examinations made by a veterinary inspector of the United States Bureau of Animal Industry or a veterinary inspector of the California Department of Agriculture. After a herd has been officially accredited, in order to maintain it free from tuberculosis, it may be tuberculin tested annually by any veterinarian approved by state or federal government.

The cattle owner who desires to have an accredited herd must sign an agreement to present his entire herd to be tuberculin tested or retested at such times as are considered necessary by the federal and state livestock sanitary authorities, and no cattle shall be presented for the tuberculin test which have been injected with tuberculin within a period of sixty days or which have at any time reacted to the tuberculin test. Before a herd can be accredited the stables and premises must be placed in a sanitary condition approved by a state or federal official. When tuberculous animals are detected through the application of the tuberculin test they must be branded with the letter "T" and removed from the herd and premises immediately, and all buildings in which the tuberculous animals had been housed thoroughly cleaned and disinfected. These requirements must be complied with if the herd is to be identified as in the process of accreditation.

Prior to each tuberculin test satisfactory evidence of the identity of the registered animals must be presented to the inspector and any grade cattle maintained in or associated with the herd must be identified by means of a tag or other marking satisfactory to the state and federal officials. All removals of registered cattle from the herd either by sale, death or slaughter shall be reported promptly to state or federal officials setting forth the exact means of identification and if sold the name and address of the purchaser. If a transfer is made from one accredited herd to another accredited herd or to a herd under the process of accreditation, this procedure must be carried out without exposure of the animal or animals to tuberculosis infection. If the transfer is made by shipment of the animals the conveyance must be properly cleaned and disinfected and the cattle shall not be permitted to mingle with others which have not passed a tuberculin test approved by state or federal officials.

Accredited cattle may be shipped interstate by obtaining a certificate from state livestock sanitary officials of the state in which the herd is located or from the office of the United States Bureau of Animal Industry without being obliged to have the tuberculin test applied within a period of one year. Such shipments must be made subject to the rules and regulations of the state of destination which do not restrict or annul any of the provisions of the accredited herd agreement.

When a herd has successfully passed the required number of tests and the owner has complied with all sanitary requirements, he is issued an accredited tuberculosis-free herd certificate. This remains in effect for a year and is renewed for similar periods thereafter as long as the terms of the agreement with the California Department of Agriculture and the United States Bureau of Animal Industry are fully observed.

Free area.

Any county not having more than ten per cent of its cattle tuberculous, as determined by a survey of the Department of Agriculture, may, through its board of supervisors, make application to the Department to have the county declared within the free area. When this has been accomplished such territory will then be regarded as being under quarantine against the introduction of any cattle coming from a section where tuberculosis is more prevalent unless the animals destined for the free area shall have been inspected by an authorized state or federal agent and found to be free from any transmissible disease.

In order that the ten per cent or less of tuberculous animals within a free area may be identified, each reacting animal shall be marked on the left jaw with a hot iron having a brand in the form of a letter "T." Animals thus branded within or outside the free areas can not be sold or disposed of in any manner whatsoever nor removed from the premises where branded until the owner of the animals secures a permit in writing setting forth the manner of their removal and designating their point of destination. These instructions, promulgated by the Director of Agriculture, must be carried out in detail by those transporting the diseased cattle. Animals branded with the letter "T" as required in this act may be slaughtered under the supervision of an inspector of the Division of Animal Industry, State Department of Agriculture, or of the United States Bureau of Animal Industry in compliance with the state or federal meat inspection regulations.

The necessity for such a law is demonstrated by the fact that counties which had been free from tuberculosis, or comparatively so, later became extensively infected through the introduction of tuberculous cattle from counties where the disease had been known to exist to a marked degree. Had there been in effect at that time a law operating on the plan of the tuberculosis free area act, many counties from which the disease is now exacting heavy toll would no doubt be free from tuberculosis.

Area eradication of tuberculosis.

Area eradication of tuberculosis was inaugurated in Modoc County in April, 1922, when a veterinarian of this Department was assigned to duty in that area. Since the work is conducted in cooperation with the United States Bureau of Animal Industry a request for assistance was made to the bureau and the following month one federal veterinarian was also assigned to work in this county. Later in the fall an additional veterinarian was stationed there and to date 70,455 cattle have been tested in Modoc County. The operation of the law has progressed very smoothly as is demonstrated by the fact that of the number of cattle tested 294 reacted and have been branded and slaughtered. Very few stockmen have offered even the slightest objection to the testing of their cattle and the general expressions of opinion of the citizens of Modoc County indicate that they are unanimous in their support of this work.

In Lassen County the work was begun in July, 1922. At that time two veterinarians from the State Department were stationed there. Later, as in Modoc County, additional assistance was supplied by the federal and state departments and the work there has also proceeded quite satisfactorily. It is true, however, that in one or two instances in Lassen County certain individuals objected to the slaughter of their reactors but this difficulty was readily overcome. One owner who objected to such slaughter was present at the abattoir when his tuberculous cattle were killed and after observing the extensively diseased condition of the animals as revealed by post-mortem, he became a very enthusiastic supporter of the work, since it was demonstrated beyond all doubt that his animals were not alone dangerous to other cattle but also to his family and others who had been consuming their milk. This man is now said to be one of the most ardent supporters of tuberculosis control in Lassen County. To date there have been tested in this county 38,000 cattle and 219 were found to be tuberculous. These diseased animals were all branded on the left jaw with the letter "T" and later slaughtered.

The figures compiled on eradication work in these two counties are outstanding proof even to the most skeptical that California has large areas where tuberculosis among cattle is still practically unknown. The figures also prove that such areas can remain indefinitely free from this disease, provided proper attention be given to the health of cattle brought into such districts. The history of most of the reactors found in these eradication areas indicates that the animals were infected at the time they were brought there or developed the disease from herds and premises that became infected through sources outside of these counties. The origin of the disease in nearly all the reactors discovered thus far can be traced to other sections of California or they are cattle which have associated with tuberculous animals originating in other parts of the state. This manner of spreading the diseases has become

more noticeable since area eradication work began by reason of the fact that the free area law requires that all cattle transported into Modoc and Lassen counties must be known to be free from tuberculosis and this requirement is being rigidly enforced. The most recent attempt to evade the free area quarantine occurred in September, 1923, when thirty-eight bulls were shipped into Modoc County without an entrance permit. The animals were immediately quarantined and tuberculin tested and twenty reacted and were slaughtered. The remaining animals were quarantined because of exposure to the diseased animals. They will be held in quarantine as long as any of them react to subsequent tests. Charges were preferred against the owner of these animals who pleaded guilty and paid a fine for the offense.

Since these laws became effective very satisfactory progress has been made in the eradication of tuberculosis. They became operative through solicitation of cattle owners who desire to maintain their herds free from disease. The importance of these eradication measures were promptly recognized by many progressive cattle owners with the result that at the present time twenty-six herds have been accredited and one hundred twenty-six are under the process of accreditation. Two counties have been declared eradication areas and the percentage of tuberculosis therein has been so reduced that conditions appear favorable for their being recognized in a short time by the United States Bureau of Animal Industry as modified areas which requires that such an area shall not have within its borders more than one-half of one per cent of its cattle affected with tuberculosis.

Herds in the Process of Accreditation in California.

February 1, 1924.

- Albee, Everett H., Eureka, Humboldt County.
- Baughner, Guy W., Orland, Glenn County.
- Beeman, Dean, Woodland, Yolo County.
- Benson, Maurice, Lockeford, San Joaquin County.
- Benton, J. F. and Son, Eureka, Humboldt County.
- Berylwood Stock Farm (J. W. Snodgrass, manager), Hueneme, Ventura County.
- Boyers, Frank B., LaChuzza Ranch, San Ysidro, San Diego County.
- Bishop, Ernest L., Santa Cruz, Santa Cruz County.
- Blodgett, W. P., San Jacinto, Riverside County.
- Bond, C. S., San Diego, San Diego County.
- Bradbury and Son, Escondido, San Diego County.
- Brant, D. O., Owensmouth, Los Angeles County.
- Briggs, Walter M., Pleasanton, Alameda County.
- Briggs, Wm. and Son, Dixon, Solano County.
- Brooks, Wiley, Potter Valley, Mendocino County.
- Brown, Grant A., El Monte, Los Angeles County.
- Burroughs Bros., Knightsen, Contra Costa County.
- Butterfield, Mark, Riverside, Riverside County.
- California Junior Republic (R. A. Condee, Superintendent of Agriculture), Chino, San Bernardino County.
- California Polytechnic School, San Luis Obispo, San Luis Obispo County.
- Cheda, A. R., Point Reyes, Marin County.
- Christy, J. A., San Jacinto, Riverside County.
- Cook, J. E., Arlington, Riverside County.
- Cox, Russell S., San Marcos, San Diego County.
- Crafts Bros., Potter Valley, Mendocino County.
- Cyrus, T. H., Covelo, Mendocino County.
- Damon, S. J., Ferndale, Humboldt County.
- Davis, John R., Tarlock, Stanislaus County.
- Davis, W. H. and Son, Covelo, Mendocino County.
- Dolcini, V. F., Davis, Yolo County.
- Doty and Mercer, Buellton, Santa Barbara County.

Drinkwater, G. F., Lakeside, San Diego County.
 Dupee, W. H., Riverside, Riverside County.
 Doyle and Davey, Dixon, Solano County.
 Edgemoor Farm, Santee, San Diego County.
 Edwards, Robert, Modesto, Stanislaus County.
 Elliott, Dr. W. R., Riverside, Riverside County.
 Eustis, C. L., Los Molinos, Tehama County.
 Farnsworth, C. K., Riverside, Riverside County.
 Fay, Chas. S., Bayside, Humboldt County.
 Fisher, C. E., Selmar Acres, Hughson, Stanislaus County.
 Freeman, E. E., Modesto, Stanislaus County.
 Fortini, M., Orland, Glenn County.
 Gibson, Earl W., and Troy Davidson, P. O. Box 148, Clearwater, Los Angeles County.
 Gearhart, A. R. and Son, Lassen, Lassen County.
 Good, Dr. Chas. L., San Diego, San Diego County.
 Goodreau, M. E., Arlington, Riverside County.
 Goodson, James E., Orland, Glenn County.
 Gowan, Judson H., Potter Valley, Mendocino County.
 Graham, W. R., Bayside, Humboldt County.
 Grice, Clayton R., El Cajon, San Diego County.
 Haas, E. S., Downey, Los Angeles County.
 Hardisty, C. E., Potter Valley, Mendocino County.
 Harford, Lyman, Orland, Glenn County.
 Harmony Dairy (Dr. O. M. Polin), San Luis Obispo, San Luis Obispo County.
 H. G. Ranch (Mrs. Beatrice Gantz), Buellton, Santa Barbara County.
 Hoover, A. T., Arcata, Humboldt County.
 Hopkins, C. Harold, Woodland, Yolo County.
 Howard, F. E., Santa Rosa, Sonoma County.
 Hurt, James L., Covelo, Mendocino County.
 Irwin, I. N., Davis, Yolo County.
 Johnson, Frank A., San Diego, San Diego County.
 Johnson, Herbert J., San Jacinto, Riverside County.
 Judson, C. Sterling, Esq., Bostenia, San Diego County.
 Kephart, Guy, Rt. 1, Box 154, Orland, Glenn County.
 Knight, Edna L., Willows, Glenn County.
 Knox, Harley E., San Diego, San Diego County.
 Ladd, Mrs. W. E., Stockton, San Joaquin County.
 Lindrum-Gross Herd, Ferndale, Humboldt County.
 McBurney, J. O., Hemet, Riverside County.
 McCready, F. W., San Diego, San Diego County.
 McLain, Glen, Hickman, Stanislaus County.
 Marchus, C. G., Escondido, San Diego County.
 Martin, Philip P., Santee, San Diego County.
 Mason, James D., Upper Lake, Lake County.
 Meyer Estate (Elkhorn Farm), Watsonville, Monterey County.
 Miller, Guy H., Modesto, Stanislaus County.
 Mitchel, Herman, Venice, Los Angeles County.
 Morey, A. J., Orland, Glenn County.
 Morrow, E. M., Modesto, Stanislaus County.
 Mossdale Farm (J. E. Thorpe, Owner), Lockeford, San Joaquin County.
 Napa State Farm (Duffy, Mgr.), Yountville, Napa County.
 Napa State Hospital (Duffy, Mgr.), Imola, Napa County.
 Naval Prison, Mare Island, Solano County.
 Norton, J. H., 4748 Elliott Avenue, Sacramento, Sacramento County.
 Orange County Hospital Farm, Santa Ana, Orange County.
 Pacheco Cattle Co. (C. N. Hawkins, Owner), Hollister, San Benito County.
 Pett, Everett, Escondido, San Diego County.
 Peugh, A. W., Eureka, Humboldt County.
 Platt, L. E., Santa Ana, Orange County.
 Prinz, Mrs. Anna, Orland, Glenn County.
 Richmond, T. L., Riverside, Riverside County.
 Rider, B. A., Orland, Glenn County.
 Romer, Louis J., Ukiah, Mendocino County.
 Rowe, J. D., and Sons (Infaisfail Herd), Davis, Yolo County.

Santa Barbara General Hospital and Farm (C. G. Vandever, Supt.), Santa Barbara, Santa Barbara County.
 Scaramella, Joseph, Hemet, Riverside County.
 Schulenburg, Albert, San Diego, San Diego County.
 Schulenburg, Fred, San Diego, San Diego County.
 Sherman Institute (F. M. Conser, Supt.), Riverside, Riverside County.
 Sierra Vista Stock Ranch (Peter B. Kyne, Owner), Perris, Riverside County.
 Sleepy Hollow Dairy (S. K. Herzog and Co. in control), San Rafael, Marin County.
 Smith, C. F., Elsinore, Riverside County.
 Stornetta, Sylvio, San Luis Obispo, San Luis Obispo County.
 Sunshine Ranch (L. A. Heckendorn, Supt.), San Fernando, Los Angeles County.
 S. and S. Cattle Co. (Drs. S. J. Silva and G. W. Shores, Owners), 71½ First National Bank Bldg., Oakland. Ranch located at Walnut Creek, Contra Costa County.
 Smithers, Amos, and Son, Cambria, San Luis Obispo County.
 Saylor, Wm. H., Modesto, Stanislaus County.
 Sinclair, Mrs. Clara D., Fairmead, Madera County.
 Tanner, J. C., Morro, San Luis Obispo County.
 Thomas, G. W., and Son, Riverside, Riverside County.
 Travis, C. W., Fortuna, Humboldt County.
 Tri Co. Tubercular Sanatorium (Lola A. Cease, Supt.), Ahwahnee, Madera County.
 Twenty-eighth Company Dairy, Ft. Rosecrans, San Diego County.
 University of California, Berkeley, Alameda County.
 University Farm, Davis, Yolo County.
 Valentine, F. R., Orange, Orange County (R. F. D. 2).
 Walker, Ed. and Son, Lakeside, San Diego County.
 Walter, S. W., Covelo, Mendocino County.
 Waterloo Jersey Farm (J. H. Sawyer, Mgr.), Lockeford, San Joaquin County.
 Whiting, A. C., Ramona, San Diego County.
 Williams, S. F., Orland, Glenn County.
 Winsor Ranch (Merris C. Allen, Mgr.), San Diego, San Diego County.
 Woods, G. M., Covelo, Mendocino County.
 Worden, Mark, San Jacinto, Riverside County.
 Wyndham, Edmund (Wyndham Dairy), Redding, Shasta County.

Herds Accredited in California.

<i>Name and Address of Owner</i>	<i>Breed and Number</i>
Summerfield, Dr. James J., Santa Rosa.....	Shorthorn, 22
Krebitzsch, R. W., 850 Howard street, San Francisco.....	Guernsey, 11
Day, W. C. and C. O., San Luis Obispo.....	Jersey, 5
Brown, J. A. (Brown Bulb Farm), Capitola.....	Guernsey, 41
Arvedson, C. A., College City.....	Jersey, 46
Srull, Wm. B., Orland.....	Jersey, 8
Gurnett, W. G., Orland.....	Jersey, 22
LeBaron Estate Co., Valley Ford.....	Ayrshire, 60
Coppini, J. W., Ferndale.....	Jersey, 23
Smith, I. T., Fortuna.....	Jersey, 49
Rule, Chas. H., Jenner.....	Hereford, 291
Howard, C. S., San Francisco (Herd located Willits).....	Hereford, 140
Wessels and Mahoney (Windmere Farm), Chino.....	Guernsey, 73
Stevens, R., Ripon.....	Holstein, 27
Conant, D. F., Modesto.....	Jersey, 12
Greenough, E. E., Merced.....	Jersey, 25
Nelson, N. S., Orland.....	Jersey, 26
Jacks, Romie C., Monterey.....	Hereford, 215
Nolan, A. W. (Alta Cresta Farm), Forestville.....	Jersey, 19
Elliott, W. E., Leleta.....	Jersey, 21
Italian Vineyard Co. (Alex Wilson Mgr.), Guasti.....	Guernsey, 38
Bunting, J. A., Mission San Jose.....	Hereford, 120
Smith, Willis, Paicines.....	Guernsey, 54
Huff, D. Eymann, Orange.....	Jersey, 10
Stinson, E. G., Orange.....	Holstein, 88
Bain, Ferdinand R., Palms.....	Jersey, 171

REPORT FOR 1923 DISEASE CONTROL.

Month	Tuberculin testing			Special field investigations	Sheep scab control work		Cattle scab control work		Crockery, earthenware, dishware, inspections	Specimens examined in state laboratory
	Herds tested	Animals tested	Reactors		In-spected	Dipped	In-spected	Dipped		
January	1,176	19,857	534	33	95,600	3,621				5
February	1,487	26,507	659	31	267,965	45				5
March	1,471	18,112	324	31	366,159	45				5
April	1,404	15,488	860	23	208,431	1,572				3
May	1,158	20,882	520	24	210,094	50,413			2	3
June	882	9,445	346	30	119,137	42,475	5,560		6	7
July	963	9,731	350	46	129,908	10,567	3,381		4	6
August	911	9,381	291	34	155,260	19,397	2,910	504	3	2
September	728	7,942	310	58	132,945	16,637				1
October	1,277	14,298	545	29	233,495	20,828				5
November	853	15,999	556	25	189,206	13,966				6
December	929	10,918	305	36	130,596	3,327				2
Totals	13,239	178,560	6,200	400	2,238,856	182,893	11,851	504	15	51

Anthrax.

Anthrax is a highly contagious disease especially virulent in cattle, horses, sheep, swine and goats. Human beings are also susceptible to the infection. Where this disease occurs, if proper control measures were not applied, it would practically decimate livestock. Extensive outbreaks of anthrax occurring thus far in this state have been limited to certain defined sections badly contaminated with germs of the disease before control measures were instituted. These districts are so well known to the department that outbreaks are now restricted to local areas where relatively few losses occur before the disease is suppressed.

Modern methods of control consist of the immunization of susceptible animals and strict quarantine against a spread of the infection. Unlike germs responsible for other diseases, which die in a short time outside the animal body, the anthrax germ will live for years in the soil, and to avoid extensive and long lasting soil contamination, the strictest precautionary measures should be taken to prevent dissemination of the germs from the bodies of sick or dead animals. Early diagnosis of the disease is imperative and preventive measures should be applied immediately if serious losses are to be avoided.

The hide or pelt should never be removed from an anthrax carcass for the reason that it contains numerous germs which may be widely disseminated through this procedure. Since discharges from the natural openings are likewise laden with anthrax organisms it is advisable, whenever possible, to cremate the carcass on the spot where the animal died. When cremation is impracticable the carcass should be deeply buried.

Blackleg.

This disease is produced by the blackleg germ which is found in infected soil and bodies of animals sick or dead of the disease. Blackleg is regarded as a disease which is transmitted most frequently from the soil. The possibility of one animal "catching" it directly from another is very rare.

After soil has once become infected with the germs of the disease, it is not known how long they remain alive but it is advisable to consider the soil infected thereafter. When a pasture is infected the disease is apt to occur at any time even though several years may elapse

between outbreaks. Blackleg is most prevalent in infected areas in the spring and fall. The heaviest losses occur in animals between the ages of six months and two years.

Under certain conditions it is possible for younger or older animals to contract the disease. Cases in young calves are not rare and outbreaks in cattle older than four years have been noted. Observations have demonstrated that we are justified in regarding animals beyond the danger line when they have reached the age of about three years.

Since blackleg is contracted from the soil, measures should be taken to remove the source of contamination. This refers to the blackleg carcass which contains millions of germs that may remain alive long after the carcass has completely decomposed, thus permanently infecting a pasture. All blackleg carcasses should be completely destroyed by burning. If this is impossible they should be buried deeply. In this latter procedure it is advisable to deposit quick lime on and around the carcass before covering with earth. This will aid in the prevention of live organisms being carried to the ground surface by exudations of underground water during the rainy season. It should be borne in mind that skinning or opening a blackleg carcass increases the danger of soil contamination. A change of pasture is advisable when an outbreak of blackleg occurs.

Blackleg is known to exist in every county in California. The worst infected areas are said to be the foothill sections in the following order with respect to the extent of contamination:

1. Pacific slope of the Coast Range.
2. Western slope of the Sierra Nevada Mountains.
3. Eastern slope of the Coast Range.
4. Eastern slope of the Sierra Nevada Mountains.
5. Western slope of the San Bernardino Lower Coast Range.

In an infected area, vaccination of young cattle against blackleg is regarded as the most satisfactory preventive measure.

Animal Pathology Laboratory.

The maintenance of the Animal Pathology Laboratory in connection with the regulatory and investigational activities of the Division of Animal Industry is a very essential element in the proper balancing of the varied functions of the division. This fact is universally recognized in the conduct of disease prevention and eradication work in both human beings and domesticated animals. The laboratory has for its main objects the support of diagnosis of infectious diseases in the field: the determination of the nature, cause and prevention of diseases that can not be definitely determined by field diagnosis; the necessary technical support in outbreaks of infectious diseases for which quarantines and other police measures are established and where legal proceedings may ensue therefrom; and the manufacture of such biological preparations as are used in the conduct of official work.

The Animal Pathology Laboratory of this division was started in a small way in 1918, and for three years thereafter was conducted solely for the purpose of establishing laboratory diagnoses. At this time the division was using considerable quantities of tuberculin purchased from commercial biological laboratories in carrying out the provisions of the "Pure Milk," "Accredited Herd" and "Tuberculosis Free Area" laws. The amount of tuberculin used was continually increasing, and in view

of the fact that the laboratory was already established for the other activities as set forth, and that with a comparatively small outlay for special equipment, it was concluded that tuberculin could be prepared by the state, which, in addition to other advantages, would result in considerable saving. Early in 1922, therefore, preliminary work in the preparation of tuberculin was undertaken, and distribution of this product to field inspectors began in October of the same year.

In the preparation of tuberculin we have followed the method that is carried out by the United States Bureau of Animal Industry. The finished product is stored as Koch's Old Tuberculin and this is diluted into proper strengths for use in the field. As the Division of Animal Industry has adopted the intradermal tuberculin test as the chief official method for the testing of cattle in California the bulk of the product prepared in this laboratory is, therefore, intradermal tuberculin. As prepared by us for distribution to official veterinarians it contains 250 mgs. of Koch's Old Tuberculin in each mil. Our subcutaneous tuberculin contains a minimum of .5 gram of Koch's Old Tuberculin in each diagnostic dose. This laboratory has also produced quantities of alcoholic precipitated tuberculin according to the methods as first introduced by European investigators. This purified tuberculin has been used principally for cheek testing.

Since October, 1922, the following amount of intradermal tuberculin has been prepared and distributed to veterinary inspectors of this division by the Animal Pathology Laboratory:

1 mil vials.....	3,454
2 mil vials.....	7,478
3 mil vials.....	4,161
Total intradermal tuberculin distributed.....	30,713

A variety of pathological and suspected tissues have been received at the laboratory for examination. A number of specimens submitted for toxicological examinations have also been received. These latter examinations have been made only where it did not involve extended work. The principal diseases for which bacteriological examinations have been made were anthrax, blackleg, tuberculosis, hemorrhagic septicemia and glanders. Cross examinations of tissues and organs have been made for the presence of hog cholera, parasitic infestations and various minor conditions.

In establishing a laboratory diagnosis, particularly when there is danger of the spread of such a disease as anthrax to large numbers of animals, and where human life is also sometimes endangered therefrom, identification of the infection must be ascertained with the utmost rapidity in conformity with the proper methods in doing so. For this reason the laboratory must be continually prepared to examine such specimens as soon after their receipt as possible. Repeated examinations must often be made of tissues obtained from carcasses throughout an outbreak of an infectious disease in order to determine the proper time to lift police restrictions. In the intervals between working on pathological specimens the laboratory worker is engaged in the production of tuberculin and other routine laboratory work, and when necessary conducting field investigations.

DISEASES REPORTED DURING THE YEAR.

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Anthrax.....		1	5	1	2	4	5	6	21	5	4	1	55
Blackleg.....				3	2		1	1	1	2	1	4	16
Contagious abortion.....			3										3
Glanders.....	4	1	4	3	1	3	4	1	4	1	3	1	30
Hemorrhagic septicemia.....												1	1
Hog cholera.....	20	10	18	9	8	10	10	12	7	10	13	15	145
Disease, cattle.....	2	5	2	2		6	9	4	5	5	3	4	47
Disease, hogs.....	6	6	9	6	10	7	4	3	4	5	7	8	75
Disease, horses.....	2	3	2			1	1	1	1	2			13
Disease, sheep.....	1	2		1	1	1	2	1		2	2	1	14
Rabies.....		3			2			1	2	4	2		14
Totals.....	35	34	41	25	26	32	36	30	45	36	35	38	413

Cattle Scabies.

This disease is frequently spoken of as "seab," mange, or itch. It occurs in various forms, each of which is recognized by a particular species of mite responsible for the condition. The most widely distributed form affecting cattle is that known as psoroptic or common scab. While the economic loss from common scab is by no means inconsiderable, sarcoptic scab, or mange, commonly known as "barn itch" is a more serious affection and has on two occasions been introduced into California from neighboring states. Fortunately, however, in both instances its presence was detected before it had spread to any considerable extent and measures were instituted which resulted in its eradication.

With the knowledge that California is continually threatened with an invasion of sarcoptic scab, all cattlemen are urged to familiarize themselves with the symptoms of the disease and acquire a knowledge of the mite as well as the manner in which it is spread.

Sometimes the mites are large enough to be seen with the naked eye, but in order to see them clearly it is necessary to use a magnifying glass. When they infest cattle they burrow into the skin, thus producing an intense itching.

Attention is first called to the presence of the disease by the persistent attempts of the affected animals to scratch themselves. The parts of an animal which as a rule are affected first by this mite are those areas where the skin is tender and sparsely covered with hair. Consequently, in the early stages of the disease we expect to find the seats of infestation on the inner surfaces of the thighs, the lower portion of the neck or brisket, and around the root of the tail.

As the disease progresses, the infested areas become completely hairless, take on a wrinkled, leathery appearance, and are covered with hard crusts or scabs. The continued scratching, rubbing, and licking induced by the activities of the mites, produce abrasions in the skin, oftentimes bringing the blood which promotes the formation of crusts.

From the primary seats of invasion the disease spreads to other areas and it is not unusual for the larger portion or all of the body of the affected animal to become hairless. The symptoms of scab are usually more pronounced in the fall and winter. As spring comes on the symptoms frequently become less marked and the hair may grow again on denuded areas. The improved condition of a scab infested animal is by no means an assurance that all the mites have disappeared because with the return of fall or winter they will be found "doing business again at the old stand."

The eradication of cattle scab from an infested area is accomplished by quarantine and dipping. The expense incurred by such a procedure, however, is usually so great that the most logical and economic means of preventing the spread of scab among our cattle in California is to prohibit the entrance of this class of animals from areas where the disease is known to exist. This precautionary measure has been taken and at the present time the following orders are in effect and regulate the movements of cattle into California from sources in other states where cattle scab is prevalent:

On account of the presence of cattle scabies infection, until further notice, shipments of cattle from the counties of Eddy, Lea, Chaves, Roosevelt, Grant and Valencia, state of New Mexico, and the counties of Cochran, Dallam, Deaf Smith, Hartley, Moore, Oldham, Parmer, Randall and Reeves, state of Texas, into California for any purpose are hereby prohibited unless such shipments are accompanied by a special permit issued in advance of the date of shipment by an officer of the California Department of Agriculture. Such permit must be attached to the waybill of the shipment.

Shipments of cattle originating in other than the counties previously mentioned in the states of Texas and New Mexico, destined to California, in addition to complying with the health regulations governing interstate movements of cattle prescribed by the Bureau of Animal Industry Order 273, must also be accompanied by a certificate issued by an Inspector of the U. S. Bureau of Animal Industry or an employee of the Livestock Sanitary Board of Texas or New Mexico, showing county of origin and stating the cattle in the shipment are free from cattle scab and all exposure thereto. Duplicate copy of such certificates must be mailed to the Department of Agriculture, 1015 L street, Sacramento, California.

This order is to become effective October 27, 1922.

J. P. IVERSON, Chief,
Division of Animal Industry,
State Department of Agriculture.

CALIFORNIA DEPARTMENT OF AGRICULTURE,
DIVISION OF ANIMAL INDUSTRY,
SACRAMENTO, CALIFORNIA.

March 23, 1923.

The order issued by this department under date of October 27, 1922, quarantining the counties of Eddy, Lea, Chaves, Roosevelt, Grant, and Valencia in the state of New Mexico, is hereby amended to read as follows:

On account of the presence of cattle scabies infection, until further notice shipments of cattle from the counties of Eddy, Lea, Chaves, and Roosevelt, in the state of New Mexico, and the counties of Cochran, Dallam, Deaf Smith, Hartley, Moore, Oldham, Parmer, Randall, and Reeves, state of Texas, into California for any purpose are hereby prohibited unless such shipments are accompanied by a special permit issued in advance of the date of shipment by an officer of the California Department of Agriculture. Such permit must be attached to the waybill of the shipment.

Shipments of cattle originating in counties other than those previously mentioned in the states of Texas and New Mexico destined to California, in addition to complying with the health regulations governing interstate movements of cattle prescribed by the Bureau of Animal Industry, Order 273, must also be accompanied by a certificate issued by an inspector of the U. S. Bureau of Animal Industry or an employee of the Livestock Sanitary Board of Texas or New Mexico showing county of origin and stating the cattle in the shipment are free from cattle scab and all exposure thereto. Duplicate copy of such certificates must be mailed to the California Department of Agriculture, Division of Animal Industry, 1015 L street, Sacramento, California.

This order becomes effective today, March 23, 1923.

J. P. IVERSON, Chief,
Division of Animal Industry,
California Department of Agriculture.

CALIFORNIA DEPARTMENT OF AGRICULTURE,
DIVISION OF ANIMAL INDUSTRY,
SACRAMENTO, CALIFORNIA.

November 5, 1923.

The order issued by this department under date of March 23, 1923, quarantining the counties of Eddy, Lea, Chaves, and Roosevelt in the state of New Mexico, and the counties of Cochran, Dallman, Deaf Smith, Hartley, Moore, Oldham, Parmer, Randall, and Reeves, state of Texas, is amended to read as follows:

On account of the presence of cattle scabies infection, until further notice shipments of cattle to California for any purpose are prohibited from the counties of Chaves, Colfax, Eddy, Harding, Lincoln, Roosevelt, Lea, McKinley, Curry, Guadalupe, Quay, DeBaca, Mora, and Union in the state of New Mexico, and the counties of

Cochran, Dallam, Deaf Smith, Hartley, Moore, Oldham, Parmer, Randall, Reeves, Bailey, Midland, Andrews, Castro, Carson, Donley, Hutchinson, Lamb, Lynn, Potter, Sherman, Terry, Upton, Wilbarger, and Yoakum, state of Texas, unless such shipments are accompanied by a special permit issued by an officer of the California Department of Agriculture, Division of Animal Industry, in advance of the date of shipment. Such permit must be attached to the waybill of the shipment.

Persons shipping cattle which originate in counties other than those previously mentioned in the states of Texas and New Mexico and destined to California, in addition to complying with the health regulations governing interstate movements of cattle prescribed by Bureau of Animal Industry Order 273 must also have the shipment accompanied by a certificate issued by an inspector of the United States Bureau of Animal Industry or an employee of the Livestock Sanitary Boards of Texas and New Mexico showing county of origin and stating the cattle in the shipment are free from cattle scab and exposure thereto. Duplicate copy of such certificate must be mailed to the California Department of Agriculture, Division of Animal Industry, 1015 L street, Sacramento, California.

This order becomes effective immediately.

J. P. IVERSON, Chief,
Division of Animal Industry,
California Department of Agriculture.

The following figures which pertain to some of the major activities of the Division of Animal Industry will convey an idea of the work that has been accomplished.

TUBERCULIN TESTING.

	No. of Animals Tested	No. of Reactors
<i>Pure Milk Law</i>		
January 1, 1923 to		
January 1, 1924.....	101,868	5,716
<i>Accredited Herd Law.</i>		
January 1, 1923 to		
January 1, 1924.....	11,070	141
<i>Free Area Law.</i>		
January 1, 1923 to		
January 1, 1924.....	55,885	633
Totals	168,823	6,590

SHEEP SCAB ERADICATION.

January 1, 1923, to January 1, 1924, inspected, 2,238,856.
January 1, 1923, to January 1, 1924, exposed and dipped, 182,892.

MEAT INSPECTION.

Sanitary inspection of slaughterhouses.

Systematic Inspections—

January 1, 1923, to January 1, 1924, animals inspected, 300,936.
January 1, 1923, to January 1, 1924, carcasses inspected, 308,635.
January 1, 1923, to January 1, 1924, carcasses condemned, 1,564.
January 1, 1923, to January 1, 1924, parts of carcasses condemned, 41,215.
Total number of pounds condemned, 855,846.

PRODUCTION OF TUBERCULIN.

January 1, 1923, to January 1, 1924, sufficient to test, 168,823 cattle.

GENERAL DISEASES.

January 1, 1923, to January 1, 1924, number of investigations, 400.

DAIRY SERVICE.

J. J. FREY, Superintendent.

FOREWORD.

Dairy products constitute the most fundamental food of mankind, also they are the most perishable. Consequently a special code of laws, rules and regulations, federal, state and municipal, intended to safeguard the production, manufacture and distribution of this important class of food, has been formulated.

More recently a fuller appreciation of the value of uniform high quality in marketing all kinds of produce has been developed, and has caused industries to initiate legislation, establishing standards for food products, which has resulted in greater satisfaction to the consuming public with consequent increased sales at better prices and ever broadening markets.

The dairy industry has, therefore, taken the initiative in regulating itself and has participated most prominently in the formation of the revised laws passed by the legislature in 1923. The dairy law as revised and recodified is now believed to be the most systematic, practical and efficient code of dairy legislation in effect in any state and therefore not only affords adequate protection to the consuming public, but is fair and safeguards the dairy industry as well.

The legal requirements which pertain especially to dairying are included in the following statutes: General Dairy Law of California, chapter 392, Statutes 1923; Pure Milk Law of California, chapter 390, Statutes 1923; Certified Milk Act, Statutes 1913, page 8; Prepared Milk Act, chapter 254, Statutes 1923; Pasteurized Dairy By-product Act, chapter 696, Statutes 1921; Containers Act, chapter 431, Statutes 1921; all of which are compiled with the regulations and rules pertaining thereto in Special Publication No. 40 of the Department of Agriculture of the State of California.

Functions.

The duties placed upon the Dairy Service by legislation now in effect may be briefly outlined as follows:

I. Maintenance of uniform high standards of quality for:

A. All manufactured dairy products, and market milk in communities where no inspection is maintained locally.

B. Graded market milk indirectly through the agency of approved local inspecting departments.

II. Promotion of honesty and accuracy in testing milk and cream for determination of its milk fat content.**III. Regulation of labeling and advertising of dairy products and their substitutes.****IV. Accumulation and publication of statistics of the production and manufacture of dairy products each year.****Organization.**

The personnel of the Dairy Service as at present constituted is as follows:

J. J. Frey, Superintendent Dairy Service, 1015 L street, Sacramento.

E. M. Keef, State Field Veterinarian, one-half time in charge Los Angeles office, 1028 Pacific Finance Building, Los Angeles.

M. E. McDonald, Market Milk Specialist, 1028 Pacific Finance Building, Los Angeles.

W. M. Russell, Senior Dairy Inspector, 1015 L street, Sacramento.

O. A. Ghiggiole, Factory Inspector, 1028 Pacific Finance Building, Los Angeles.

E. H. Biles, Dairy Inspector, 2324 No. Madison avenue, Stockton.

B. D. Mason, Dairy Inspector, 252 Clay street, San Francisco.

I. D. Whitaker, Dairy Inspector, 301 Elmwood avenue, Modesto.

E. H. Ball, Dairy Inspector, Box 139, Salinas.

L. L. Brown, Dairy Inspector, Box 106, Ferndale.

W. M. DeLapp, Dairy Inspector, Y. M. C. A., Sacramento.

E. S. Freitas, Dairy Inspector, Box 567, Newman.

E. W. Horr, Dairy Inspector, Orland.

G. P. Mayo, Dairy Inspector, Box 166, El Centro.

L. E. Nisson, Dairy Inspector, Box 544, Hanford.

W. M. Powers, Dairy Inspector, 930 H street, Marysville.

C. A. Starkweather, Guard, Crystal Creamery, Sacramento.

Jane A. Cain, License Clerk, 851 41st street, Sacramento.

Catherine H. Knoff, Statistical Clerk, 1216 O street, Sacramento.

J. Marie Jensen, Stenographer, P. O. Box 570, Sacramento.

Ruth M. Moyer, Stenographer, 1103 O street, Sacramento.

Anna Belle Collins, Typist, 2000 X street, Sacramento.

Mildred Linden, Stenographer, one-half time Los Angeles office.

Dairy Products Control.

Milk.

For purposes of regulation, milk is classified and graded as follows:

			Certified—raw
			Guaranteed { Raw
			Pasteurized
	Graded		Grade A { Raw
			Pasteurized
I. Market			Grade B—pasteurized
	Ungraded		
Classes of milk			First grade
	II. Manufacturing		Second grade
			Third grade (rejected as unfit)
	III. Unfit for human consumption		

Market Milk and Cream.

Market milk is that which is consumed in its natural fluid state without being converted into any other form or product. It is generally produced locally or within a limited radius of the city or town where it is consumed. It is most perishable and requires closer supervision than any other food product. Funds can not be expected from state appropriation to adequately supervise its production and supervision.

Graded milk is market milk which is classified according to merit on the basis of quality and wholesomeness, as indicated by reliable technical observation, made with sufficiency, by properly trained workers of a "milk inspecting department." A "milk inspecting department" within the meaning of the pure milk law is construed to mean the health department of a county or group of counties, city or group of cities, or city and county maintaining a milk inspection service approved in

writing by the Department of Agriculture of the State of California, such milk inspecting department to include at least one regularly licensed physician. A graded milk supply on this basis is maintained in the following cities and towns in the State of California:

Alameda.	Pasadena.
Alhambra Health District.	Pomona Health District.
Alhambra.	Pomona.
San Gabriel.	Glendora.
El Monte.	La Verne.
Bakersfield.	San Dimas.
Berkeley.	Palo Alto.
Fresno.	Riverside.
Glendale.	Redlands.
Imperial County.	Richmond.
Brawley.	San Diego.
El Centro.	San Joaquin County.
Mexicali.	Stockton.
Holtville.	Tracy.
Imperial.	Manteca.
Long Beach.	Lodi.
Los Angeles.	Eseelon.
Modesto.	Santa Barbara.
Monrovia Health District.	Santa Rosa.
Monrovia.	Sacramento.
Duarte.	San Jose.
Oakland.	South Pasadena.
Ontario.	Whittier Health District.
Orange County.	

The market milk specialist holds a surprise milk scoring contest¹ three times a year at irregular intervals with each of the milk inspecting departments and makes such other observations as may be necessary to determine that the standards established by the Pure Milk Law and Regulation XV are maintained.²

On recommendation of the market milk specialist, six milk inspecting departments secured necessary additions to their personnel. In two such departments, substantial additions to laboratory equipment were obtained.

The average score of the second series of surprise scoring contests held with approved milk inspecting departments showed an average score of 91.48 which represented a net average gain of approximately 1.5 per cent over the average score for the first series.

Market cream being that which is sold to the retail trade for consumption as cream may be graded in the same way with the same supervision authorized above for market milk. Many inspecting departments, however, are approved for grading their milk supply, but because of insufficient help make no attempt to give the necessary supervision to provide a graded cream supply.

Ungraded market milk of cream is market milk or cream produced under local inspection which is not approved by the Department of Agriculture or which is produced without any supervision except to the very limited extent which the state is able to give.

There is a very great difference between a graded milk and an ungraded milk produced under very limited supervision, as shown by some recent scores made under the direction of the milk specialist.

¹ See Oregon Experiment Station Bulletin No. 156, 1918.

² Special Publication No. 40, Part II, California Department of Agriculture.

Milk samples were collected for scoring from seventeen towns ranging in size from 1000 or less to 20,000 in population, including coast, valley, and foothill districts. Special efforts were made to secure representative samples from each unit. These samples were all taken to the State Dairy Laboratory at Sacramento and scored according to the federal score card, which is used regularly in the official milk scoring contest of all graded milk in this state.

The results of the milk examinations show a general average of 65 per cent for ungraded milk in contrast to an average score of 90 per cent which is maintained for the graded milk sold under the supervision of approved milk inspecting departments. The individual total scores range from 34.9 to 93.9. Of the milk supplies, three scored between 30 and 40; seven between 40 and 50; eight between 50 and 60; two between 60 and 70; five between 70 and 80; six between 80 and 90, and five about 90.

From a history of the producers of the ungraded milk, which scored above 90, it can be said that these results were not a matter of chance. In every instance, it was a milk produced and handled under the direct supervision of trained dairy specialists which further emphasizes the value of competent supervision in the handling of all milk and its products.

Arranged by towns, the average scores were 37.5, 39.7, 46.0, 47.9, 49.9, 50.5, 59.9, 63.1, 63.9, 69.8, 73.0, 76.4, 77.6, 82.6, 84.5, 85.2, and 86.8. Thus 77 per cent of the local towns had milk supplies whose average score was less than 80 per cent. An 80 per cent milk is only fair.

It is now accepted throughout the dairy world that bacterial counts offer the most accurate single index as to the quality of milk. Graded milk throughout the state will average under 25,000 bacteria per c.c., whereas the ungraded milk in this contest had an average bacterial count of over 2,000,000 per c.c. On the official score card all bacterial counts of over 200,000 are given zero so that the full effect of these extremely high counts were not manifested by the bacterial percentage allowed. However, the average bacterial score was 60 per cent less for ungraded milk than it is for the graded product. Eighty-one per cent of the ungraded pasteurized milk samples had bacterial counts in excess of the state legal limits for grade A milk while 40 per cent of the ungraded raw milk samples were in the same class.

Another very important index to the quality of milk is its flavor and odor. Milk produced under the jurisdiction of inspecting departments is, for the most part, free from very objectionable flavors and odors. Such have been eliminated as a result of the education and supervision exercised by the local milk inspection service. The ungraded milk scored on an average of 24 per cent less than the average score for graded milk and 50 per cent of the samples were distinctly "cowy" or "unclean" in flavor and odor.

Visible dirt in the milk is even objectionable to the untrained and efforts are usually exerted by dairymen to remove such evidence of uncleanness. Nevertheless, there was 20 per cent more sediment in the ungraded milk than in the average for graded milk.

The chemical examinations showed one sample watered and five samples suspicious of being watered. In the case of the one showing positive indication of being adulterated an arrest was made and the offender fined \$450 and a suspended jail sentence of six months imposed.

The evidence at hand brings out very clearly the difference in the quality of the two classes of market milk in California. The appreciation of the public for graded milk is shown by approximately 20 per cent greater consumption in those counties where the milk is graded, and by the increasing demand for such a service from communities which do not have the advantage of a graded milk supply at present.

The dairyman benefits directly from such a system in at least three respects. (1) He is assured of fair competition; (2) he enjoys free technical advice which enables him to overcome much of the "grief" connected with the milk business; and (3) an increased volume of business which means lower overhead costs and greater profits.

The benefits to be derived from an approved milk inspecting service is being realized to such an extent that in some communities the milk dealers have voluntarily supported the levying of a registration fee by the local authorities on the basis of the amount of milk sold in order to defray the expenses of a milk inspecting department.

Such a method removes all difficulty with respect to properly financing an inspecting department and does not incur a hardship on the dealer. The increased use of milk which results from such a service more than repays the necessary fee for the same. The self-supporting milk inspecting organization has been in existence in a few localities in this state for some time and the present tendency is toward the organization of new departments on that basis. This will accelerate the work to a very large degree. A small fraction of a cent a gallon, depending upon the amount necessary to raise and the amount of milk sold in the community, will establish and maintain an adequate milk inspecting service.

Statistics furnished by the restaurants and hotels in a California city, having an ordinance requiring the sale of milk in bottles to the consumer, shows an increased milk consumption ranging from 10 per cent to 35 per cent in one year's time after the ordinance took effect. Reports on the demand for milk in public eating places since the state law requiring the sale of milk in the original bottle went into effect August 17th last, shows increases as high as 50 per cent. This again reflects the appreciation of the public for milk which is properly prepared and properly served.

A tabulated summary of the work conducted by the Market Milk Specialist previous to July 1, 1923, follows:

Number new milk inspecting departments approved.....	4
Number milk inspecting departments inspections.....	36
Number milk inspecting departments showing improvement.....	9
Number laboratories inspected.....	25
Number milk scoring contests conducted.....	35
Number milk samples scored.....	721
Number investigations conducted.....	21
Number meetings attended.....	28
Number addresses made.....	15
Number news items published.....	37

Manufacturing Milk and Cream.

Manufacturing milk and cream is milk or cream that is to be made into butter, cheese, condensed milk, ice cream, powdered or other manufactured products of milk. It is usually delivered, hauled or shipped directly to the dairy products plant or collected at receiving stations in the country and relayed to the plants. It also includes

milk which is offered for sale as graded market milk but does not meet the requirements for the lowest grade of market milk, yet is too good to be rejected as unfit for human consumption.

The products made from this class of milk and cream enter into intercity, intercounty, interstate, and international trade. The production, manufacture, transportation, and the handling of this class of product is supervised directly by the state regulatory office, hence the responsibility for maintaining the legal standards of composition and wholesomeness rests solely upon the Dairy Service of the Department of Agriculture of the state.

There are perhaps over 25,000 dairies in the state producing manufacturing milk and cream and over a thousand plants where it is handled, manufactured or processed. It is impossible to exercise any really effective supervision by visiting dairies when each inspector must cover more than 2000 dairies. It has, therefore, been necessary to examine the products as delivered to the plants and collecting stations and directing attention to those dairies which are found to be persistent or habitual shippers of undergrade milk or cream. Methods of grading milk which have been found practical for grading manufacturing milk include the Brom-Cresol-Purple-Alcohol test, direct microscopic examination (Breed's method), sediment test, and flavor, odor and temperatures. Methods of grading cream include flavor and odor, and acidity tests.¹

All the receivers of manufacturing milk in Humboldt County have voluntarily entered an agreement with the Department of Agriculture to assist and cooperate in preventing the menace of turnip feeding as formerly practiced in that territory, with grave menace to the dairy industry of the county.

The effectiveness of this work depends upon the intensity and persistency with which it can be followed. One example of results which are achieved in this way will illustrate—

	1921		1922		1923	
	2d grade	3d grade	1st grade	2d grade	1st grade	2d grade
January.....	6,849		1,146,000	518	1,176,850	2,142
February.....	9,660	1	1,112,403	2,531	1,233,188	2,020
March.....	9,097	5	1,507,907	1,551	1,773,558	5,204
April.....	12,735	10	1,888,878	4,507	2,045,134	2,096
May.....	17,166	20	2,148,484	43,713	2,077,911	4,262
June.....	30,287	26	1,879,249	31,439	1,731,220	402
July.....	29,440	1	1,740,160	38,250	1,672,314	1,801
August.....	7,350	2	1,578,745	12,350	1,593,925	1,195
September.....	22,625	25	1,385,615	34,049	1,366,062	7,217
October.....	4,550	1	1,340,555	4,586	1,362,894	1,375
November.....	1,983		1,163,455	2,725		
December.....	3,649	3	1,143,740	1,829		
Totals.....	155,391	153	18,035,191	178,048	16,033,056	27,714

¹ Pacific Dairy Review, Vol. 28, No. 8, pp. 1, February, 1924.

The graded work which has been done:

Milk—	
Lots examined for sediment	13,695
Lots examined for temperature.....	14,634
Lots rejected	574
Gallons rejected	16,053
Notices of warning sent	542
Samples scored	3,308
Samples tested for fat	1,486
Samples tested for specific gravity.....	4,751
Samples tested for preservatives	691
Samples on which bacteria counts were made.....	2,563
Samples sent to laboratory.....	2,257
Cream—	
Lots graded	49,672
Lots examined for temperature.....	2,892
Samples tested for fat	460
Lots rejected	323
Gallons rejected	1,322
Notices of warning sent	1,790
Samples sent to laboratory	2,297

Evaporated Milk.

While no tests to determine the quality of evaporated or condensed milk have been made other than the chemical analysis for composition, it is reasonable to assume that the general run of this commodity prepared in California is improved. This assumption is based on the fact that there is a distinct improvement in the raw material going into the product in at least half of the condensaries operating in the state. This is mainly attributable to the enforced attention to cleaning, sterilizing and drying milk cans at the plants before they are returned to the dairies to be used again. The assumption is further supported by the fact that there have been fewer complaints concerning curdled or spoiled evaporated milk after canning.

Butter.

Butter is the most important manufactured dairy product in the State of California. The bulk and the surplus of milk fat is marketed in the form of butter. Its quality and consequent price level, therefore, determines the general price level for milk fat paid to farmers. In this connection, it is significant that the dairy farmer of California receives about six cents a pound more than the dairy farmer of the middle west for milk fat in churning cream.

More conspicuous advances with respect to composition and uniformity have been achieved in the case of butter than any other product. Probably nowhere else is butter as nearly uniform in composition as in California at the present time and certainly it is more uniform here than it ever was before. Upwards of 95 per cent of the volume of butter produced in the state contains over 80 per cent milk fat and less than 16 per cent water, and upwards of 99.5 per cent contains over 79 per cent milk fat and less than 16.5 per cent moisture. Furthermore these percentages are steadily improving. Very soon it may be said that the amount of butter produced in the state which is below the legal requirement of 80 per cent or over the maximum allowance of 16 per cent moisture, is negligible.

The enforcement of the legal standards for butter has made it necessary to exercise greater skill in its manufacture, more careful working to evenly distribute the moisture and salt has been necessary and, coincidentally, certain mechanical defects such as streaks or waves and mottles have been eliminated.

In addition to the large number of samples of butter taken for chemical analysis, samples of freshly cut butter are taken at intervals and sent in specially devised shipping containers to scoring experts for commercial score and criticism. A low commercial score on flavor particularly points to an inferior source of raw materials. Information gained in this way enables the proper distribution of inspectors to render service where it is most needed.

Butter must be labeled to indicate:

1. Name of manufacturer, distributor, or retailer (indicating which).
2. Whether pasteurized or from non-reacting tuberculin tested cows or for cooking and baking only.
3. Net weight ($\frac{1}{4}$ pound, 1 pound, or 2 pounds).

The label must not bear a geographical designation other than a correct one except in brands registered prior to January 1, 1923.

Cheese.

Varieties of cheese are recognized by law with the moisture standards as follows: Cheddar, 38 per cent. Granular, 40 per cent (California), Monterey, 42 per cent (Jack). A fourth is recognized by regulation; non-standard jack, with no limit of moisture but a time limit. It must be sold to retail trade within three weeks after date of manufacture. This is because of the poor keeping quality of high moisture cheese.

It is not possible to control the moisture in granular cheese as well as in cheddar cheese. Makers of granular cheese must therefore allow a greater margin of safety in order to be sure that none of the make exceeds the established limit. For this reason the 40 per cent moisture limit means that in practical application the moisture content of granular and cheddar cheese will be practically the same.

Monterey cheese is a cheese peculiar to California and is not regarded as an extensive competitor of the other varieties. It is sold almost altogether to a different class of trade. There is unquestionably quite an extensive demand for this variety of cheese, especially in San Francisco. It is also recognized that a majority of the trade in this style of cheese prefer a very moist, soft green curd, hence the establishment of the fourth variety known as non-standard jack. All varieties may be made as "full cream," "half cream," or "skim." If "full cream" they must contain at least 50 per cent milk fat in the water free substance. If "half skim" at least 25 per cent milk fat in the water free substance, and if less than 25 per cent of milk fat is present, it must be sold as "skim" cheese.

Cheese of the above varieties must be labeled at the factory with the name of the variety, the class (with respect to the milk fat content) and the factory number of the plant where it is made. Cheese from outside the state must be labeled with the name of the manufacturer in lieu of the factory number.

Miscellaneous varieties and fancy cheeses may be manufactured and sold under special permit from the Department of Agriculture of the state and sold under labels approved by the Department of Agriculture.¹

It is now a demonstrated fact that as good cheese of almost any variety can be made somewhere within the bounds of California as can be made anywhere in the world. With the enforcement of the new law and the cooperation of the cheese interests through the medium of the newly organized California Cheese Association, the cheese industry of the state should make a remarkable step forward. The reduction in the amount of cheese made in the state during the last year as indicated by the statistical report is apparently due to the discontinuance of the manufacture of some of the "job lots" of undergrade cheese which have previously been such a drag on the market. Improved methods of grading manufacturing milk at cheese factories will unquestionably have a beneficial effect on the quality of the cheese made in the state in proportion to the extent that they are utilized. Perhaps in no other manufactured dairy product does the quality of milk reflect itself so distinctly as in cheese.

Ice Cream.

The legal standards are definitions of this product and its different varieties were recently improved, reenacted, and now seem to be thoroughly practical and satisfactory. The use of reconstituted cream from wholesome sweet butter and other products of milk is permitted as an expediency when sweet cream is unavailable. This however is only permitted by special permit from the Department of Agriculture. Ice cream manufacturers should not make the mistake of storing quantities of butter made from undergrade cream in expectation that its use will be permitted in the manufacture of ice cream.

The Department has just recently begun the practice of taking bacteriological samples of ice cream. When sufficient evidence is available, it is probable that a bacteria standard will be established for this product.

The quality of by far the greatest bulk of ice cream sold in the state is very good and only a very small amount has been found to be adulterated or below the legal standard of composition.

By-Products.

The utilization of various by-products of milk is constantly increasing in importance to the dairy industry. Generally speaking good quality raw materials are as essential to the economics of the manufacture of by-products as to the major products of the industry; for example, low acidity of the skim milk is especially necessary in the manufacture of casein of high solubility which in turn determines very largely its market value. Hence all that is done to improve the quality of manufacturing milk and cream will reflect beneficially in the utilization of by-products as well as in maintaining high standards of quality for the major products.

A special act of the legislature known as the Pasteurized By-products Act (chapter 696, Statutes 1921), requires the pasteurization of milk by-products which are to be fed to livestock. It is a disease control measure. Boiling or cooking by injecting steam until the entire volume

¹ See General Dairy Law of California, section 7, regulation IV.

is sufficiently heated is accepted as the equivalent of pasteurization in destroying disease producing bacteria as defined by the general dairy law.

Dairy Sanitation.

Whatever is done in law enforcement work must be conducted uniformly throughout the state where similar conditions prevail, and with no discrimination. Hence there are some things which can not be accomplished without a sufficient staff of inspectors or field men. It is manifestly impossible for twelve men to visit every dairy in the state with sufficient frequency to keep them from violating any provisions of the law and if every minor infraction of the law which came to the attention of the inspectors was made the basis of prosecution or supervision, time would limit the supervision of inspectors to a very small percentage of the total number of dairies. This small per cent would be unduly harassed and others would receive no attention whatsoever.

The intent of the law respecting dairies may be summarized in two words, BE CLEAN. This however means cleanliness in a technical sense as well as in an esthetic sense. It means for example that utensils in addition to being visibly clean must be practically freed from germ life by steaming or boiling (scalding is not sufficient). The few general fundamental points which are essential to the production and marketing of clean milk or cream can be summarized as follows:

1. Sterilization.
2. Clean cows and hands.
3. Freedom from dust and flies.
4. Cooling.

These have been printed on posters in the English, Portuguese, Swiss and Italian languages and erected in almost all of the dairies in California operating under the direct supervision of the state office. These are reasonable and protect the interests of good dairymen as well as the users of their products.

No dairyman can claim ignorance of the law or its essentials as it relates to his business. Dairy farm inspections and supervision can therefore be restricted in a general way to those dairies who wilfully disregard the simple essentials of sanitation as indicated by the condition of their products when delivered to the plant.

Inspected and scored.....	1,972
Dairies—guided by examination of product.....	2,960
Dairies—unguided by examination of product.....	6,726
Inspected, not scored.....	6,100
Dairies—guided by examination of product.....	8,038
Dairies—unguided by examination of product.....	14,803

Factory Sanitation.

An inspection of the dairy products plants is made by local inspectors whenever possible every three months. In some cases, especially in the southern part of the state and the more populous cities where there are so many small manufacturers, time will not permit of an inspection of these smaller places more often than once in six months. Inspectors are instructed to give attention to general sanitary features which are unclean or give rise to foul odors, and especially to the washing, sterilizing and drying of cans; and the proper operation of equipment to insure thorough pasteurization. Regular reports are submitted

covering these matters and a license can not be given to any concern to operate a dairy products plant unless the requirements of the law in these regards are observed.

Testing Milk and Cream.

The general dairy law requires that all persons who shall be engaged to conduct tests on milk or cream, for the determination of its fat content as a basis of payment therefor, must first secure and hold a license to do so. This license is granted only after the applicant has successfully passed a written examination and an examination in technique in actual conduct of the work. The examinations are given by local inspectors and a report of the laboratory examination is sent in with the written examination to the Sacramento office for grading. This insures uniformity in grading and passing upon the competence of applicants.

Licensed testers are required to hold samples of all milk or cream tested by them as a basis for purchases, for a period of forty-eight hours, and to place a duplicate copy of the records of all tests in a sealed box. This facilitates the enforcement of the law intended to insure accurate and honest tests on milk and cream.

When a person is licensed to conduct tests, it means that he is able to conduct reliable tests on milk and cream. When allowed to retain and renew such license it means that the tester has proven himself careful and honest and is not only capable, but actually does his work in a reliable manner.

This gives assurance of fair tests to producers, honest competition to purchasers and a higher standard of ethics among testers which is sure to bring better compensation.

Containers.

Containers used for transporting and marketing dairy products are the subject of many regulations by reason of their effect upon quality, their relation to honest measurement, and their susceptibility to theft.

Cans used for transportation of milk or cream for manufacturing purposes must be thoroughly cleaned, sterilized, and dried by receivers before being returned to be used again. These cans must be marked to indicate the correct tare weight of the can.¹

Ice cream containers shipped to retail dispensers must be cleaned before being returned to the manufacturer.

All containers designed especially for dairy food products, including cans, bottles, cases and ice cream cabinets, may not be used for any other purpose.

The "Containers Act" provides for the registration of marks and brands for containers and recovery in cases of theft. The Department of Agriculture is not specifically charged with the enforcement of this act but is ready to give assistance and advice, in all cases, concerning dairy products containers which come under its provisions.

Transportation.

The transportation of milk and cream and in some instances of butter, presents many difficult problems, both by rail and by truck. Refrigerated cars are available for distance shipments of market milk and

¹ See Appendix, paragraph 2, Special Publication No. 40, California Department of Agriculture.

cream. In case of shorter movements, jacketed or insulated cans serve the purpose with more or less satisfaction. In certain special cases, ice filled extensions from the lid are used in connection with insulated covering for the cans, with good success.

In the case of manufacturing cream, small dairies making infrequent shipments are the most serious problem. Smaller containers should be used. Cream should be skimmed heavier and shipped more often.

Creameries, far removed from markets and having no refrigerated car service, have solved their problem by loading the butter at night in box cars and packing about two feet of wet straw between the containers and the outside of the car and covering heavily with wet blankets.

The greatest improvements notable in connection with dairy products transportation are improved facilities at railway stations for protection of cream awaiting shipment from direct sun rays and hot winds. Also the covering of trucks used for transportation of milk and cream to protect both from heat and dust. The best arrangement for the latter purpose consists of an inner covering of clean burlap or similar material with an outer dry canvas covering held above the first, allowing an air space of several inches between. Milk and cream have been transported in this manner with an actual decrease in temperature en route, though the weather was hot.

The cooperation of transportation companies and dairy products plants in the accomplishment of these results are to be highly commended.

Oleomargarine.

During the fiscal year ending June 30, 1923, 8027 licenses were issued for the retail sale of oleomargarine, 1257 licenses were issued to bakers and restaurants using oleomargarine, 39 licenses were issued to wholesalers distributing oleomargarine and 5 licenses were issued for the manufacture of oleomargarine.

All sales from wholesalers and retailers, which number hundreds of thousands in the course of the year, must be checked to ascertain whether all persons handling the product hold the required license. Through checking oleomargarine sales, we are enabled to collect several thousand dollars in delinquent license fees each year in addition to the funds collected for licenses issued to regular applicants.

Under the laws of California all substances, mixtures or compounds of tallow, beef fat, suet, lard, lard oil, cocoanut oil, peanut oil, intestinal fat, and offal fat made in imitation or semblance of butter, designed or calculated to be sold for butter or as a butter substitute are included by the definition, oleomargarine.

Through an agreement with the larger wholesale distributors of oleomargarine, lists of aggregate sales to customers alphabetically arranged are submitted to this office each month. This facilitates the necessary checking and reduces the cost of the work.

In an effort to avoid the distribution of illegal advertising material in the State of California, manufacturers have been extended the privilege of submitting all copy for advertising, labels and cartons, to the Department of Agriculture for approval.

The sales of oleomargarine for the past four years are as follows:

Year ending June 30, 1920.....	10,538,639 pounds
Year ending June 30, 1921.....	13,633,522 pounds
Year ending June 20, 1922.....	10,938,234 pounds
Year ending June 20, 1923.....	12,481,326 pounds

Statistics.

The compilation of statistics relative to the manufacture of dairy products for the twelve months ended June 30, 1923, indicates that the dairy industry of the State of California is continuing to advance.

In round numbers, the annual production of butterfat has reached 120,000,000 pounds, which represents an increase of 14 per cent, or 15,000,000 pounds over the preceding year. The total valuation, on the basis of the wholesale prices of dairy products in the final form, was in round numbers, \$104,000,000, an increase of \$7,000,000.

There has been an increase of 9,000,000 gallons of market milk distributed and an advance in the amount of manufactured dairy products with the exception of cheese. The decrease in the manufacture of cheese is probably due to the enforcement of legal standards and sanitary requirements. The manufacturers of undergrade cheese have found it more profitable to divert milk, which was formerly used in this way, to other channels of trade. Along with this increased production there has been an increase in the number of plants reporting the manufacture of dairy products. For the year ended June 30, 1922, 1241 reports from manufacturing or distributing plants were received. For the year ended June 30, 1923, 1285 reports were received from manufacturers or distributors of dairy products in the State of California. The figures given in this report are the amounts obtained by compilation from the books of the various plants reporting.

The distribution of the total butterfat among the several counties is based on estimates of the amount of raw material which originated in each of the counties as shown in the reports. In the case of manufactured products each county is given credit for actual amounts reported. This indicates the relative importance of the different communities as dairy manufacturing or market milk distributing centers.

In spite of the increase of 15,000,000 pounds in the production of butterfat, the price has remained good. The higher priced forms in which butterfat is marketed, such as ice cream and market milk, show a slight decrease in price; whereas, the price of butter, which is the principal form in which butterfat is marketed, was at least 5 cents a pound higher on the average. This is a manifestation of the increased appreciation which the public has shown for butter of improved quality and uniformity.

Maintenance of uniform high quality is the most fundamental factor in assuring a good market for dairy products, a high price for butter-fat, and continued prosperity in the dairy industry.

PRODUCTION OF DAIRY PRODUCTS IN CALIFORNIA AND THEIR APPROXIMATE VALUE DURING THE YEAR ENDED JUNE 30, 1923.

Number of reports received	Article	Amount	Approximate value
176	Butter	76,976,244 lbs.	\$36,563,715
5	Whey butter	62,079 lbs.	27,935
137	Cheese (total all types exclusive of cottage and full skim cheese)	7,888,210 lbs.	1,888,692
7	Cottage cheese	1,512,006 lbs.	120,960
3	Full skim cheese	265,856 lbs.	29,244
12	Evaporated whole milk	84,261,192 lbs.	8,173,335
8	Evaporated skim milk	17,050,555 lbs.	682,022
5	Sweetened condensed whole milk	10,304,412 lbs.	1,854,794
5	Sweetened condensed skim milk	3,034,900 lbs.	212,443
3	Powdered whole milk	159,925 lbs.	44,779
6	Powdered skim milk	11,642,824 lbs.	1,094,425
4	Milk sugar (crude and refined)	1,240,774 lbs.	248,154
10	Albumen, curds, lactein, semisolid buttermilk	6,599,993 lbs.	329,999
14	Dried casein	4,226,445 lbs.	633,966
8	Certified milk	2,165,989 gals.	1,732,791
14	Guaranteed milk	642,288 gals.	346,835
99	Grade A raw milk	30,485,607 gals.	12,194,242
166	Grade A pasteurized milk	47,947,361 gals.	19,178,944
4	Grade B milk	586,777 gals.	211,239
12	Ungraded and all other milk	2,786,210 gals.	1,086,621
20	Market cream, raw	56,127 gals.	137,511
142	Market cream, pasteurized	2,711,933 gals.	6,508,639
203	Ice cream	7,577,329 gals.	9,850,527
42	Nut ice cream	331,021 gals.	430,327
58	Fruit ice cream	257,446 gals.	334,679
9	Ice milk	14,929 gals.	11,943
13	Skim milk (for human consumption)	95,701 gals.	14,355
53	Buttermilk (for human consumption)	429,967 gals.	64,495
35	Artificial buttermilk or cultured buttermilk	1,125,910 gals.	181,477
12	Chocolate milk	76,868 gals.	38,434
1,285	Total value		\$104,327,522

Conclusion.

The net result of the activities of the Dairy Service is better products, greater appreciation of these products by the public as manifested by increased per capita consumption and more prosperity to the dairy industry through the broader markets thereby created, with consequent greater net returns to the producer for milk fat.

MEAT INSPECTION.

GEORGE GORDON, In Charge.

The function of meat inspection is the protection of the public against the consumption of unwholesome meat and meat food products, but few realize just what this short sentence means and many look upon the subject as an unnecessary fad; but is it? A brief review of the history of meat inspection might be of interest.

For ages it has been recognized that the health of humans is endangered by the consumption of meat from diseased animals, for in the very beginning of history we find the precautionary measure of meat inspection so thoroughly established that we can not even guess at the date of its origin. The first recorded inspection was under the authority of the churches, the Egyptian laws being the first known, then the Mosaic, and later German, Greek, Roman, etc. Its importance in the public mind varied in degree throughout the different periods of its development, but it was never dropped entirely, and in the latter part of the nineteenth century our own government was forced by the need of export markets to take it up in the newly created Bureau of Animal Industry. It grew rapidly in extent and effectiveness, and though it was applied chiefly to the foreign trade, its operation demonstrated both the need and the practicability of its wider operation at home.

It was such information on the subject of meat inspection that induced State Senator B. F. Rush of Suisun, California, to introduce a bill during the legislative session of 1921, providing for the protection of the health of meat consumers and raising the standard of the slaughtering business in California. His argument for the necessity of such a measure was so forcibly presented and strongly supported by the California Cattlemen's Association that it passed and is now known as the California Meat Inspection Law.

A careful review of this act and its operation encourages the belief that it is by far the most important legislation dealing with meat inspection since the federal meat inspection law was enacted in 1906. Its operation proving so satisfactory to producer, slaughterer and consumer, justifies the prediction that other states will copy a part, if not all, of its provisions.

The California Department of Agriculture is responsible for the enforcement of the act, and the Division of Animal Industry through cooperation with the butchers has proceeded to carry its provisions into effect in such a way that investments of butchers and producers, as well as the health of meat consumers, are given due consideration. It was quite obvious in the beginning that if this could not be done, there was danger of a material reduction in our meat supply. To avoid this the nucleus of a meat inspection force was organized and a campaign of education conducted, affording butchers an opportunity to familiarize themselves with modern sanitary procedures which would yield greater profit than they received with obsolete and insanitary methods. This project was carried out successfully and has resulted in the adoption of the required modern methods of cleanliness by all slaughterers. Inspection of all slaughter houses is regularly made, and the appointments of these establishments are undoubtedly of a higher standard than those required in other states.

No one should assume that the enforcement of this law requires the construction of elaborate plants or the expenditure of unusual investments in operating, but it does require all slaughtering plants, even the smallest, to be operated in a clean manner and to follow all sanitary procedures. The law also enables the State Department of Agriculture to conduct careful post-mortems of all slaughtered animals in cities or counties desiring such service, thus insuring a perfect meat supply to the public in localities where such inspection is made compulsory.

The popularity and growth of meat inspection in California has been remarkable. In over forty-five slaughtering establishments located in various parts of the state all slaughtering and meat processing is conducted under continual supervision of state inspectors who are all graduate veterinarians with a special training for this work in addition to their regular course. Not only do they conduct the post-mortem inspection of carcasses at the time of slaughter, but they must also have a thorough knowledge of the manufacture, processing and packing of ham, bacon, lard, sausage and all other meat food products.

The butchers deserve great credit for their willingness in improving sanitary methods of slaughtering, handling and processing meats, and the public is rapidly coming to be afforded the greatest possible protection against the sale of unwholesome meats. This condition is directly reflected in the increased amount of meat consumed, for the reason that guaranteed quality and wholesomeness always insures increased consumption of any food product. Butchers operating under inspection report a surprisingly noticeable increase in business.

The extent of this work is indicated by its remarkable growth since the year 1922, during which time the number of animals inspected at time of slaughter was as follows:

Cattle	28,757
Calves	26,537
Sheep	56,363
Hogs	34,858
Goats	658
Total	147,173

Total number condemned as unfit for food 959.

Total number of parts condemned as unfit for food was 18,701.

Total number of pounds condemned 421,531.

The increase in this service has been truly marvelous, the value the public places on it being shown by a comparison between the above figures and those for the year just past, 1923, when the following number of animals was inspected at time of slaughter:

Cattle	61,387
Calves	56,402
Sheep	106,956
Hogs	82,900
Goats	990
Total	308,635

Total number condemned as unfit for food 1564.

Total number of parts condemned as unfit for food was 41,215.

Total number of pounds condemned 855,846.

Animals condemned for tuberculosis in 1922 numbered 520 cattle and calves, 3 sheep and 315 hogs. Condemnations for various other diseases totaled 54 cattle and calves, 29 sheep and 38 hogs.

Animals condemned for tuberculosis in 1923 numbered 894 cattle and calves, 1 sheep and 378 hogs. Condemnations for various other diseases totaled 150 cattle and calves, 86 sheep and 55 hogs.

The following is a report of meat and meat food products processed during 1923:

Beef	428,582 pounds
Sheep	1,100 pounds
Swine	490,490 pounds
Veal	825 pounds
Sausage	1,486,243 pounds
Miscellaneous	6,705 pounds
Total	2,413,945 pounds

With the appreciation manifested by the public and the support given the meat inspection law by the butchers and cattlemen, it is fair to assume that within a short time the greater portion of the entire meat supply of the State of California will be produced under a most searching state inspection conducted in modern sanitary plants. This is a condition believed to exist in no other state, but the practicability of the thorough application of this work is already demonstrated in California.

The figures given above show already a decrease in the percentage of condemnations, which proves the far reaching effect of this work. The dairy industry is developing to such an extent that the health of animals must receive extra attention, just as a growing city requires greater care in sanitary conditions than it did as a country town. Larger herds, more closely confined and closer to each other, increase the danger of infection from individual diseased animals, and the decision heretofore so common when an animal for any reason became worthless as a producer, "Sell it to the butcher," requires a second thought since the butchers under the new law have begun to use the slogan "Buy subject to inspection." Thus the dairymen are forced to use more care in protecting their animals from infection to avoid an occasional total loss, and they are finding that the cattle and hogs shipped from a tuberculosis free ranch bring a higher price from the big packers, so that all concerned are feeling a beneficial effect from the work of this service.

When it developed upon the California Department of Agriculture to enforce this law, it became necessary to issue special rules and regulations so that definite plans for obtaining results would be effective. This accomplished, bulletins were published covering necessary sanitary requirements and rules governing the actual work of inspection. And in order to render all possible assistance to those engaged in the slaughtering business in their adjustment of their methods to conform to the new requirements, blue prints of various types of slaughter houses have been prepared by the Department, which are loaned to those contemplating the construction of new or the remodeling of old buildings. In many cases where the plans in stock did not meet the requirements of individuals, special plans have been prepared.

The disposition of sewage has been one of the big problems in bringing the slaughter houses of the state up to a higher standard of sanitation, and to accomplish this a careful survey of the individual plants has been made and the special problems of each satisfactorily solved by the installation of catch basins, grease traps, and properly constructed septic tanks of special designs. Some idea of the development and value of this phase of the work may be gleaned from the following figures:

More than 250 slaughter houses have been remodeled and over 50 new plants have been constructed or are now under way. According to the figures submitted by the owners, the value of these improvements for the year 1923 is well over \$1,000,000. New plants have ranged in cost from \$750 to \$60,000. This does not include those minor changes that are continually necessary in various plants which had been already accepted as satisfactory in construction and sanitary arrangement prior to the establishment of the present Bureau of Meat Inspection.

If the citizens of any city or county desire a complete system of meat inspection under this law, it becomes necessary for them to pass an ordinance prohibiting the sale of meat or meat food products within the limits of such city or county unless such meats bear the legend "Cal. Insp'd & P's'd" or "U. S. Insp'd & P's'd" or similar legend by an approved municipal inspection department. As soon as all preliminary arrangements have been completed and actual inspection begins, the plant is given an official number. The inspector in charge is supplied with official stamps bearing this number, and forms for reporting all inspections before and after slaughter. These reports are made in duplicate and provide a complete record.

Wherever such a system of inspection is maintained, the consumer is afforded adequate protection against the eating of unwholesome meats, producers assured a larger market by increased consumption, and butchers provided a greater volume of business.

With the decline in per capita consumption of meat during late years every encouragement should be given to stimulate a greater use of this nutritious product. The public displays a greater relish for foods known to be wholesome, a fact which, according to the statement of various butchers operating under inspection, increases business more than sufficiently to make up for the additional cost of inspection to the slaughterer, and the inspection of meat is rapidly assuming an importance heretofore unrealized by consumers.

DIVISION OF CHEMISTRY.

(GEO. P. GRAY, Chief.)

Functions of Division.

The clearly defined functions of the Division of Chemistry are to be responsible for all the chemistry work required by the Department; and to carry out the instructions of the Director of Agriculture in the administration of those laws, the major part of which consists of the examination and analysis of products offered for sale.

Concretely stated, the activities of the division are as follows:

1. Administration of the Fertilizer Law:

- a. Registering and licensing manufacturers and dealers.
- b. Collection of tonnage taxes.
- c. Sampling and analyzing all brands of commercial fertilizers offered for sale and publishing the results.
- d. Prosecuting those who sell commercial fertilizer without license or payment of tonnage taxes.
- e. Prosecuting those who sell commercial fertilizer without proper labels; which is below the guaranteed analysis; and those who sell animal manures with artificially added sand or water.

2. Administration of the Agricultural Minerals Law:

- a. Registering and licensing manufacturers and dealers.
- b. Collection of tonnage taxes.
- c. Sampling and analyzing all brands of agricultural minerals offered for sale and publishing the results.
- d. Prosecuting those who sell agricultural minerals without license or payment of tonnage taxes.
- e. Prosecuting those who sell agricultural mineral without proper labels, and which is below guaranteed analysis.

3. Administration of the Economic Poison Law:

- a. Registering and licensing manufacturers and dealers.
- b. Sampling and analyzing substances offered for sale in the state to be used for the control of insects, fungi, weeds and rodents, and publishing the results.
- c. Prosecuting those who sell economic poisons without license.
- d. Prosecuting those who sell adulterated or misbranded economic poisons.

4. Chemical and bacteriological examination of dairy products as required by the Dairy Inspection Service of the Division of Animal Industry and furnishing expert testimony in court cases.

5. Testing and certification of all instruments used by creameries to determine the percentage of butterfat in milk and cream.

6. Analysis of miscellaneous substances required by other divisions of the Department. This has included the analysis of fruits for the Bureau of Standardization, and toxicological examination of stomach contents and various organs of cattle and other live stock, feed, and water in suspected cases of poisoning for the Division of Animal Industry.

7. Testing of instruments and supplying standard solutions for all county horticultural commissioners making the 8 to 1 test to determine the ripeness of oranges, and instructing these officials and their deputies and inspectors in the technique of making the test.

8. Public service:

- a. The analysis of economic poisons, fertilizers, and allied substances such as agricultural lime, gypsum, and so-called soil stimulants for public officials and individuals.
- b. Analysis of milk and cream for individuals.
- c. Correspondence, personal visits and conferences pertaining to the activities outlined.

9. Investigations:

- a. Chemical and bacteriological investigations to improve the quality of dairy products and to prevent and detect spoilage.
- b. Chemical investigations to obtain information when needed for the intelligent enforcement of the various laws administered by the Department.

Administration of Fertilizer Law.

A detailed report of the administration of the Fertilizer Law for the calendar year 1923 is in preparation by Mr. Geo. E. Colby, chemist and assistant chief of the division, and will be published as a special publication of the Department.

This report will show that there are now in force 62 licenses, authorizing the sale of commercial fertilizers in the state, and that these firms are offering their products under 199 trade names or brands. During the year 457 samples of commercial fertilizers have been analyzed by the laboratory and will be reported in the publication mentioned above.

The use of fertilizers in California was steadily increasing for several years previous to the season 1921-22, but the sworn statements of sales for the fiscal year ended June 30, 1923, show a consumption of 10,000 tons less than the preceding year. The cause of this decrease in consumption is thought to be not on account of lack of demand for fertilizer, but on account of lack of the buying power of the average farmer. The reported consumption of fertilizer for previous fiscal years is indicated below:

Quarter ended	Fiscal year ended June 30th			
	1920	1921	1922	1923
September 30.....	8,726	10,767	11,563	8,644
December 31.....	13,002	16,471	16,459	12,994
March 31.....	27,351	31,892	33,033	37,838
June 30.....	11,791	12,715	20,215	11,888
Totals	60,870	71,845	81,270	71,364

A notable improvement has been made by the Fertilizer Act in compliance with the guarantees under which the fertilizers are sold. This fact, however, will not be evident from the reports of analysis which are published in the bulletin. The Inspection Service has systematized the filing of reports of analysis of the several firms and has adopted the

policy of concentrating inspection on those brands which are shown to be deficient from analysis of the first sample received by the laboratory. Following the general policy of the Department in endeavoring to prevent rather than to detect fraudulent practices, a new policy has been adopted which in most cases effectively prevents the distribution of a lot of fertilizer which is below guarantee in any respect. As soon as the laboratory report shows a deficiency of a serious nature, the nearest inspector is notified, by telegram if necessary, and red warning tags are attached to the lot in question. This effectively prevents the distribution of this lot of fertilizer until it has been retagged showing the correct analysis. The inspection service for the benefit of the purchaser has been continued and nearly one-half of the official samples examined were upon lots of fertilizers actually in the hands of the purchaser. While this form of inspection is considerably more expensive than confining the analytical work to factories and warehouses, it is evident that it is the most effective form of inspection work that can be done.

Administration of the California Agricultural Minerals Act.

The last session of the legislature added an additional responsibility to the Department of Agriculture in the administration of the California Agricultural Minerals Act of 1923. The Division of Chemistry has been charged with the detail of the enforcement of this act. This law was intended to supplement the Commercial Fertilizer Law by covering agricultural lime, gypsum, sulfur, and other minerals sold as a soil dressing, and quite frequently referred to as soil amendments or soil stimulants. The investigations of the Division of Chemistry disclosed a condition which was responsible for the enactment of this law. It was found that many tons of worthless country rock were being sold in many instances as a commercial fertilizer. Instances were found where specimens of low-grade limestone, consisting of as much as two-thirds clay or sand, were being sold as commercial fertilizer and accompanied with advertising matter which would lead the purchaser to believe it contained nitrogen, phosphoric acid, and potash. The extravagant claims and misrepresentations of a few companies has brought into disrepute the more conservative companies which were selling high-grade products on their merits. It is anticipated that when this law becomes fully effective the standard of agricultural minerals will be greatly raised and the competing companies will be able to operate on an equal footing.

The law requires a statement on the label of every agricultural mineral sold giving a guarantee of the valuable constituents. The law does not attempt to set any standard but the producer sets his own standard and the Department of Agriculture is responsible for seeing to it that the producer lives up to his guarantees. The law requires registration with the Department of Agriculture before offering any agricultural mineral for sale; in fact, the operation of the law is practically identical with that of the Commercial Fertilizer Act.

Nineteen firms have already registered under this act for the sale of twenty-four brands of mineral. Starting with the calendar year 1924, the inspectors of the Division of Chemistry have been instructed to

report all sales without license and all materials sold without being properly tagged. The program of enforcement of this act is the same as that announced below for the enforcement of the Economic Poison Act.

Administration of Economic Poison Act.

The program announced in our last report for the administration of this law has been followed. The procedure adopted was:

First, to pay especial attention to the registration of manufacturers and dealers and insist that every brand, trademark and kind of economic poison offered for sale in the state be registered with the Department;

Second, to see that each is properly labeled;

Third, that the contents of the package complies with the guarantee on the label; and

Lastly, to investigate the effectiveness or injuriousness of all doubtful products, looking toward the cancellation of license and thus prohibiting their sale if found to be worthless or seriously injurious to agriculture.

Registering and Licensing Manufacturers and Dealers.

A large part of the time and energy of the staff is still devoted to the registration of manufacturers and dealers who are doing business in the state, although this feature of the law is becoming more and more a routine matter. The number of paid licenses has increased from 173 for the previous year to 219 which are now in force. The number and classification of licenses issued to date are shown below:

Regular paid licenses-----	219
Exempt licenses—county officials selling at cost-----	28
Exempt licenses—manufacturers of household remedies selling less than \$500	
per year-----	44
Total-----	291

The total number of products registered by these 291 licensees is 1328.

Labeling.

A considerable amount of attention has been given to the proper labeling of economic poisons. Almost entirely through conferences and correspondence many labels making extravagant and misleading statements have been changed so as to be a more truthful statement of what the remedy will accomplish.

The Bureau of Pest Control has been of great assistance to the division in scrutinizing labels and checking up the accuracy of statements as to what pests the particular compound is capable of controlling. No complaints have been filed in court for deceptive or misleading statements on labels, but this course is contemplated for the coming year.

Analysis of Samples.

A detailed report of the administration of the California Economic Poison Act of 1921 for the fiscal year ended June 30, 1923, is now in the hands of the printer. This reports the results of examination of 339 samples of economic poisons classified as follows:

	Number of samples tested	Samples found deficient, i. e. below guarantee
Lead arsenates	22	4
Calcium arsenate	1	1
Paris green	4	0
Zinc arsenites	2	0
Herbicides	4	1
Grasshopper poisons (poisoned bran)	2	2
Flypapers (arsenical)	2	0
Bordeaux mixture	13	2
Liquid prussic acid	9	0
Sodium cyanide	1	0
Sulfur (insecticide and fungicide)	20	3
Lime-sulfur solutions	16	2
Dry lime-sulfur	16	10
Soda-sulfur	1	0
Barium-sulfur	2	0
Miscible oils	30	6
Emulsions	19	6
Soaps	7	1
"Carbolineums"	9	1
Nicotine preparations	70	31
Rodenticides (strychnine preparations)	51	10
Miscellaneous	38	19
Totals	339	99

These analyses have been made to determine compliance or noncompliance of the sample with the statement of ingredients on the label. As yet no complaint has been filed for adulteration or misbranding of economic poisons for the reason that it has been possible to settle all of these cases out of court. Preparations are being made, however, to actually file complaint against those companies which repeatedly sell or offer for sale adulterated or misbranded products.

Cancellation of Licenses.

The act confers upon the Director of Agriculture authority for the cancellation of registration of an economic poison if, after hearing, the product is found to be of little or no value for the purpose for which it is intended to be used, or if generally detrimental or seriously injurious to vegetation, to domestic animals, or to public health. Two such hearings have been held and in both cases the registration was canceled. The registration of one product was canceled on the ground that the evidence showed beyond any reasonable doubt that the economic poison in question was seriously injurious to vegetation, in that when used as directed it rendered oranges unfit for by-product purposes. At the second hearing the testimony showed that a certain economic poison was seriously injurious to domestic animals, poultry in this case, and that when used as directed caused severe blistering of the skin beneath the

wings of the fowls, in some cases having actually caused the death of hens. The registration of this product was canceled but renewed upon application when the recommendation for use on domestic animals was removed from the labels.

A date was fixed for a third hearing to determine whether or not a registration should be canceled on the ground that the product is of little or no value for the purpose for which it is intended to be used. The right of the Director to hold such a hearing has been challenged and a temporary writ of prohibition has been issued by the superior court of Sacramento County restraining the Director from holding such hearing until further notice of court. At the time of this report an official decision of the judge has not yet been rendered. If necessary the matter will be carried to the Supreme Court for final decision.

DAIRY LABORATORY.

C. F. HOYT, Chemist in Charge.

Laboratory and Equipment.

The dairy laboratory is operated by the Division of Chemistry in cooperation with the Division of Animal Industry for the purpose of making chemical and bacteriological examinations of dairy products required for the enforcement of the dairy laws of the state and to assist producers and manufacturers in complying with these laws.

The work for the period January 1 to December 31, 1923, has been conducted along the same lines and in the same manner as during the previous year. Practically the only difference has been that the preliminary work of installation of equipment and accumulation of supplies had been largely completed during the previous year so that more time could be devoted to the actual examination of products. In addition to the chemist in charge, a force of two chemists, a bacteriologist, a laboratory assistant, a part time laboratory assistant, and a stenographer is employed.

The work may be tabulated under the following heads:

1. Examination of dairy products for the maintenance of legal standards.
2. Examination of milk and cream samples for checking the accuracy of factory testing.
3. Examination of samples from individuals—usually as a means of adjusting controversies.
4. Examination of testing apparatus for accuracy and for compliance with legal specifications.
5. Other work.

Examination of Samples for Maintenance of Legal Standards.

There are legal standards and definitions for the following named articles:

- | | |
|-----------------------------|----------------------|
| 1. Milk. | 12. Fruit ice cream. |
| 2. Goat's milk. | 13. Nut ice cream. |
| 3. Sheep's milk. | 14. Ice milk. |
| 4. Cream. | 15. Milk fat. |
| 5. Evaporated milk. | 16. Skim milk. |
| 6. Evaporated cream. | 17. Buttermilk. |
| 7. Evaporated skim milk. | 18. Milk drinks. |
| 8. Evaporated goat's milk. | 19. Treated milk. |
| 9. Butter. | 20. Imitation milk. |
| 10. Cheese (several types). | 21. Oleomargarine. |
| 11. Ice cream. | |

Samples of some of these products have been submitted by inspectors of the Dairy Service. Table 1 shows the number examined and the results.

TABLE 1.

Articles	Above Standard	Below Standard	Total
Milk	154	60	214
Cream	154	1	155
Evaporated milk	11	9	20
Butter	635	219	854
Cheese	86	67	153
Ice cream	215	54	269
Totals	1,255	410	1,665

Examination of Samples for Checking Accuracy of Factory Testing.

In order to insure dairymen honest and accurate tests of butterfat delivered in the form of milk or cream to factories of dairy products, these factories are required by law to retain all samples for 48 hours after testing. Dairy Service inspectors send some of these samples to the laboratory from each of the various factories in the state. Judgment of the character of work done by individual testers may be based on a comparison of results obtained by the tester and by the laboratory. Table 2 shows the number of these samples tested.

TABLE 2.

Milk	943
Cream	3,123
Total	4,066

Individual Samples.

Table 3 shows the number of samples that have been examined for individuals.

TABLE 3.

Milk	131
Cream	234
Evaporated milk	2
Butter	1
Skim milk	24
Miscellaneous	29
Total	427

Examination of Testing Apparatus.

It has long been the law in this state that the glassware and other apparatus used by factories for testing the fat content of dairy products must be examined by this department for accuracy and for compliance with legal specifications. Table 4 shows the number of pieces examined and the results.

TABLE 4.

	Approved	Not Approved	Total
Babcock test bottles	25,113	249	25,362
Pipettes	4,079	1,458	5,537
Lactometers	—	—	42
9 and 10 gram weights	—	—	13
Totals	29,192	1,707	30,954

General Work.

A rather large amount of work has been necessary in order to provide an adequate foundation as a basis for interpretation of results on certain particular samples, for general rulings pertaining to various

matters, and for procedures required for the intelligent execution of the dairy law. Consequently, in order to provide facilities for accurate work, various pieces of precision instruments were procured and submitted to the U. S. Bureau of Standards for their approval. Having secured these approved pieces of apparatus, others of like character in use in the laboratory were compared with them. A total of 133 pieces have been so compared. Also 20 half-gram weights and 20 one-gram weights for use by inspectors for checking balances in the field were made in the laboratory, and compared with Bureau of Standards weights.

In order to learn the suitability of different methods of analysis for various substances, numerous comparisons of results obtained by these different methods have been made. Special mention should be made of these comparisons of results obtained by different methods intended for inspectors' use to determine the acceptability of milk at factories of dairy products. This work is still in progress.

In order to learn the limits of accuracy to be expected in the analysis of butter and cheese, collaborative work has been carried on with several different laboratories in different parts of the state. This work too is still in progress and it is planned to continue and extend it to other products.

A law passed at the last session of the legislature empowered the Director of Agriculture to fix standards for the percentages of solids not fat in cream to correspond with different percentages of fat. In order to secure information on which to base this ruling, it was necessary not only to review the findings of other men, but also to make a sufficient number of special analyses of samples of cream. A ruling has now been issued by the Director as a result of this work.

In order to afford a basis for a ruling (which has now been issued) concerning the sterilization of utensils, considerable bacteriological work has been done in connection with utensils sterilized—or sought to be sterilized—under different conditions.

Bacteriological work has been done on various dairy products. Much of it has been in connection with the study of methods of examination as already mentioned and in the accumulation of data for rulings. The remainder has been done principally to aid inspectors properly to enforce various provisions of the law. Particular mention may be made of work on a continuous flow type of pasteurizer, the efficiency of which was under question by the inspection force.

Table 5 shows the number of examinations involved in these studies.

TABLE 5.

	Chemical	Bacteriological	Total
Milk	53	914	967
Cream	62	---	62
Butter	15	2	17
Oleomargarine	3	3	6
Cheese	8	---	8
Ice cream	---	28	28
Water	---	41	41
Milk cans	---	186	186
Miscellaneous	---	27	27
Totals	141	1,201	1,342
Pieces of apparatus examined for accuracy	---	---	173
Total	---	---	1,515

Considerable time has been used in familiarizing new inspectors with the methods to be used in taking and sending samples to the laboratory and in methods of examination used there. Time also has been given for judging samples of milk and cream entered at various exhibitions, such as the State Fair and the Pacific Slope Dairy Products Show, 200 of these samples having been judged. Various standard and other solutions have been prepared for the use of inspectors in the field and assistance has been given to factories on improved laboratory methods for the better control of factory operations.

Summary of Work.

Table 6 shows the number of chemical and bacteriological examinations of various classes of products made throughout the year.

TABLE 6.

Milk	2255
Cream	3574
Evaporated milk	22
Butter	877
Cheese	161
Ice cream	297
Skim milk	24
Oleomargarine	6
Milk cans	186
Miscellaneous	56
Total	7,458
Pieces of Babcock apparatus examined	30,912
Lactometers examined	42
Pieces of other apparatus examined	173
Total	31,127

Possibly the statement should be added that the space allotted for the use of this laboratory has become extremely congested. For the more economical use of the time of the employees and for adequately handling the work required to be done, additional space is urgently needed.

Conclusion.

The Division of Chemistry has reason to be proud of the work accomplished during the past year. The task of organization of the laboratories and the inspection service has been completed so that the division is now functioning 100 per cent. The concentration of all of the chemistry work of the Department into one division has been fully justified both from the standpoint of economy and efficiency. There has been a considerable saving in the purchase of apparatus and supplies for the division. Several of the more expensive pieces of equipment are being used by both laboratories. One reserve stock of glassware and chemicals is required, whereas if the laboratories were operated independently, each one must have its own reserve stocks, which was the case before consolidation. Perhaps the greatest saving effected was obtained by combining the inspection work in conjunction with the Fertilizer Law, Agricultural Minerals Law, and Economic Poison Law. Each inspector of the Division of Chemistry acts as an inspector for all three laws, thus avoiding much needless duplication of traveling expense.

The division has endeavored to cooperate with other divisions and bureaus of the Department in investigating special problems which need

attention from the standpoint of chemistry. A chemist was assigned to visit each county horticultural commissioner of the citrus districts. The apparatus and solutions required for making the 8 to 1 test to determine the ripeness of oranges were carefully checked by the chemist and in each case a standard acid solution was furnished to the commissioner. In this manner the work of the commissioners in the enforcement of the fruit standardization laws was greatly strengthened and placed on a uniform basis. The traveling expenses for this work were met by the Bureau of Standardization.

During the months of April, May, and June a chemist of the division was loaned to the Bureau of Pest Control to cooperate with the entomologist in solving some of the perplexing problems in connection with vacuum fumigation of nursery stock. There has been a very urgent demand from several sources that this work be continued, but it was found impossible to do so for the reason that no funds had been provided in the budget of the division for work of this character. It has been found possible, however, to make some few investigations throughout the year to determine the behavior of the various gases when introduced into the vacuum fumigator. Most of this work, however, has been of a superficial nature and it is indeed unfortunate that the amount of time which can be devoted to this work is not commensurate with its importance.

It may be said in this connection that it is intended that the work of the Division of Chemistry, with the exception of the Dairy Laboratory, be entirely self-supporting, from the license fees and tonnage taxes collected in the administration of the Commercial Fertilizer Act of 1903, the California Economic Poison Act of 1921, and the California Agricultural Minerals Act of 1923. From a strictly legal standpoint the work of the division should be confined solely to the administration of the three laws mentioned and the operation of the Dairy Laboratory. (An appropriation from the general fund of the state is made for the operation of the latter.)

If the division is to be useful to the greatest extent for the miscellaneous work required by other divisions and bureaus of the Department in order that the various agricultural laws be intelligently administered, it will be necessary to provide an appropriation from the general funds of the state for the carrying out of this work.

DIVISION OF WEIGHTS AND MEASURES.

CHAS. F. HAYDEN, Assistant to Chief.

Since the inception of weights and measures laws by constitutional amendment in 1913, the Division of Weights and Measures has conscientiously progressed until California is now considered as one of the leading states in the Union in the enforcement of these laws which safeguard the general public by protection against fraudulent devices and a careful check over the human element which enters into the weighing and measuring of any and all commodities. The real function of the department is for the protection of those who are least able to protect themselves and to foster the confidence which prevails between buyer and seller.

Railroad Track Scales.

Through the cooperation of Mr. G. A. Easton, superintendent of track scales for the Southern Pacific Company, this division is proud to report that the U. S. Bureau of Standards, in their inspection of track scales throughout the United States, have gone on record as stating that the scales of this state are of better construction and were found more accurate than any track scales during the 1923 tour of inspection.

Due to the limited equipment of county sealers throughout the state, the division is placed in a position where it is necessary to receive the cooperation of the master track scale of the Southern Pacific Company, and we do not hesitate to say that the maximum limit of cooperation has been extended by Mr. Easton and the division is constantly in receipt of reports of inspection of these scales. These inspections are more frequent than a person would ordinarily suppose. Following is a report of the track scales inspected during the year 1923:

Number of track scales inspected and tested in California during 1923.....	386
Baggage and freight scales inspected and tested in California during 1923...	5,373
Wagon scales inspected and tested in California during 1923.....	74

The Southern Pacific Company have in service in California six scale repair cars which are inspecting and testing baggage and freight scales daily: also two track scale test cars and the third track scale test car of 80,000 pounds is now on the road from the east to Oakland.

Atchison, Topeka and Santa Fe Railway Company—Coast lines—Scales, etc., in California tested.

Track	20
Depot	194
Dormant	73
Portable	227
Counter	33
Dial	47
Stock yard	5
Wagon and automobile.....	6
Total	585
Standard 130-pound two-wheel warehouse trucks.....	784
400-pound trailer trucks in use at Los Angeles.....	380

Names of track scale stations.

Bakersfield	Richmond (2)
Calwa	Riverside
Fullerton	Reedley
Kincaid	Riverbank
Piedra	San Bernardino (2)
Los Angeles (2)	San Francisco
Needles	San Diego
Oakland (2)	Stockton

There are 20 track scales at 16 stations

Standardization.

The division in recent years has standardized the following commodities:

Strawberries—12 ounce baskets.

Blackberries—12 and 8 ounce baskets.

Loganberries—12 and 8 ounce baskets.

Raspberries—8 ounce baskets.

The approximate consumption of berries in 1923 was about thirty million baskets, and it is very evident that these standards are of considerable saving to the consuming public.

Coal.

The division has standardized coal at 100 pounds net. This standard was necessary due to quite a few dealers packing as low as 65 pounds per sack. The good resulting from this standard is shown by the fact that the Department has had but three complaints called to its attention this year where there was a deficiency of the standard weight. These complaints met with vigorous and quick prosecution resulting in one \$25 fine and two \$50 fines. Out of the hundreds of thousands of tons of coal sold in the state, the division feels that this standard has been an excellent one both in the matter of confidence the dealers have enjoyed from the public and the protection to the consuming public.

Bread.

The Division of Weights and Measures enforces the law covering the standardization of bread, wherein bread is allowed to be baked and sold in 1 pound and 1½ pound loaves and the multiples thereof. Statistics show there is an average consumption of six loaves per person per month of commercially baked bread. This totals approximately 246,630,000 loaves of bread per year. Out of this large amount of bread consumed, the Department has had less than fifty complaints for violations of the standards during this year. There is no tolerance in deficiency allowed on these standards.

Milk and Cream Bottles.

The division has standardized milk bottles at a quart, pint, half-pint and quarter-pint. Several years ago there was special privilege permitted for 10 and 12 ounce bottles for cafeteria and restaurant purposes which sizes will be eliminated to take effect July 1, 1924. In the opinion of this Department the elimination of these sizes will increase milk consumption and also guarantee to the consuming public an equivalent for the amount paid.

Butter.

The division has standardized butter in one and two-pound sizes and quarter-pound cubes. The latter size is for the convenience of apartment house districts. There is no tolerance in deficiency allowed on these standards.

Tare Weight on Milk and Cream Cans.

When milk or cream is purchased upon the basis of its weight in cans, the tare weight of the can shall be correctly and plainly marked in a convenient place on the can. If the lid is attached to the can, it must be securely and permanently attached and the tare weight indicated shall represent the weight of the can with the lid. If the lid of the can is not attached, the tare indicated shall represent the weight of the can only without the lid.

Codfish.

Codfish is standardized in one and two-pound bricks which are known as "large" and "small" bricks. Inspections of this commodity have shown a deficiency of an average of two ounces per pound. According to statistics, there are approximately eight million pounds of codfish consumed annually in this state. A deduction of two ounces per pound would amount to one million pounds, which at an average retail price of 20 cents per pound would amount to a saving to the consumers of \$200,000. The consumers do not fix the price of this commodity, therefore, it is one of the functions of this division to protect them according to quantity delivered.

Charcoal.

Charcoal is standardized at 40 pounds per sack, net weight, for hard charcoal, and 30 pounds per sack for soft charcoal, and when sold by the ton the quantity shall be 2000 pounds net weight and a voucher or tag shall accompany such sale. It was necessary to standardize this commodity for the reason that inspections by this division have shown charcoal to be packed as low as 25 pounds per sack and from that to 42 pounds, and sold at so much per sack.

Sulphur.

Last summer there were complaints made that the sale of sulphur in sacks was an imposition on the farmer in that it had been sold in various sizes and several concerns were billing this commodity at different prices and had been giving different weights of which the farmer in a great many instances had been kept in ignorance. As a result of these complaints, the Division of Chemistry and the Division of Weights and Measures called together at conferences in different parts of the state the manufacturers and distributors of sulphur. The purport of these conferences was to standardize sulphur in sack lots. This standard has not as yet been set, but the publicity given to the affair and the fear of the different manufacturers that the division would set one standard, has confined the sale of sulphur in sack lots at the present time in but two weights, 100 and 110 pounds net. Later on, conditions may cause the Department of Agriculture to standardize to one weight.

Lug Boxes.

The division establishes and sets tare weights for lug boxes which are employed by canners and packing associations—these tare weights being set every season in the spring of the year. The tare weights are arrived at by inspections of thousands of boxes in the different sections of the state where these canners operate and purchase fruits and vegetables. Different climatic conditions enter into the variance of weights obtained which is the principal reason why the Department after an average test sets a standard weight.

Fish.

This division has recently standardized containers for weight of sardines in deliveries made to the canners. This standard has considerable bearing on the sale and cost of fish fertilizer for the reason that the Fish and Game Commission of the State of California permit of only 25 per cent of the catch to be used as fertilizer, therefore, the container for sardines as standardized by this Department is an essential toward regulating the price of the fertilizer.

Gasoline.

A condition which the Division of Weights and Measures is attempting to regulate is the delivery of gasoline, distillate and fuel oils to the farming sections. As a remedy for the many complaints emanating from all parts of California, this division under date of July 31, 1923, issued a regulation to all weights and measures officials to call to the attention of all oil concerns that in deliveries of gasoline, distillate and other oils to drums, barrels, tanks and other containers, the stick measurement must be discontinued. This regulation calls for the delivery of these commodities by a certified measure or compartment tank, the capacity of which has been certified by this Department. As a result of this regulation the Department has been assured by all oil companies in the state that they will comply with the regulation and cooperate to the fullest extent.

Since the amalgamation of the Division of Weights and Measures with the State Department of Agriculture, the offices of horticultural commissioner and sealer of weights and measures have been consolidated in quite a few counties. This amalgamation has proven successful and gives to the general public a yearly service where formerly they were limited to 120 days a year.

In proof of the success of the amalgamation, we refer to the cooperation of the Division of Weights and Measures with the Bureau of Fruit and Vegetable Standardization, Chemistry Division, Bureau of Grain, Seed and Warehouse Standardization, Dairy Service, the Cattle Protection Service and other Divisions of the State Department of Agriculture.

APPARATUS INSPECTED 1923.

Scales.

County	Establishments visited	(Certificates issued)	Counter				Spring			
			Corrected	Scaled	Out of order	(Condemned and rescaled)	Corrected	Scaled	Out of order	Condemned and rescaled
Alameda	6,578	6,578	1,513	426	92	10	761	855	140	30
Amador	162		12	46	2	3	4	13	0	1
Butte	1,608	1,145	145	167	4	5	32	117	7	10
Calaveras	125	132	21	92	0	0	3	22	0	1
Colusa	203	201	3	77	1	0	1	19	0	0
Contra Costa	920	932	21	216	11	0	27	111	11	6
Del Norte	60	60	10	16	0	0	13	13	0	0
El Dorado	0	0	4	12	0	0	2	12	0	0
Fresno	3,407	3,517	207	423	23		211	355	7	20
Glenn	175	176	1	40	3	0	0	10	4	0
Humboldt	512	512	49	89	0	0	74	123	1	0
Imperial	193	178	9	13	1	0	1	4	0	3
Inyo	146	133	20	59	0	0	5	22	0	0
Kern	795	757	9	55	4	1	21	99	4	0
Kings	573	550	39	71	13	0	5	18	5	1
Lake	121	121	11	45	0	1	2	5	1	0
Lassen	161	161	1	30	0	0	2	8	0	0
Los Angeles	10,644	14,324	296	1,856	103	46	3,911	6,873	113	809
Madera			8	54	0	1	6	28	1	0
Marina	1,151	714	47	189	3	3	22	158	6	10
Mariposa			13	106	0	0				
Mendocino	0	0	13	106	0	0	3	249	0	21
Merced	447	447	15	121	13	0	8	34	3	3
Modoc	130	130	8	42	0	0	0	9	0	0
Mono	33	33	7	13	0	0	0	11	0	0
Monterey			8	74	0	0	24	31	1	0
Napa	263	263	19	48	0	0	10	20	0	0
Nevada	97	25	30	0	0	4	16	1	5	20
Orange	852	852	19	56	2	0	58	168	13	4
Placer	557	493	44	173	8	0	7	40	7	6
Plumas	146	146	2	34	0	0	0	8	0	0
Riverside	1,033	732	42	46	5	0	173	173	2	2
Sacramento	972	964	17	783	7	13	10	335	2	0
San Bernardino	563	0	185	22	1	4	18	105	1	2
San Diego	2,433	2,052	149	451	33	15	75	603	16	16
San Francisco	8,773	8,291	2,909	323	56	22	279	3,949	27	29
San Joaquin	0	0	43	184	6	0	65	197	14	14
San Luis Obispo	738	0	48	104	10	1	23	118	0	22
San Mateo	586	586	21	86	15	1	25	115	13	2
Santa Barbara	1,285	803	45	165	6	0	45	87	0	4
Santa Clara	0	0	88	81	3	1	195	21	3	0
Santa Cruz	1,570	1,255	24	198	7	3	48	325	4	6
Shasta	293	284	22	119	0	0	1	41	0	0
Sierra	48	48	0	8	0	0	0	3	0	0
Siskiyou	0	0	58	256	0	0	3	17	3	1
Solano	1,087	939	7	155	1	0	22	142	3	0
Sonoma	939	939	20	258	0	0	6	84	2	1
Stanislaus	1,845	1,845	29	584	27	1	7	513	32	9
Sutter	400	400	0	10	0	2	0	14	0	10
Tehama	243	213	3	102	0	0	0	11	1	0
Trenton	0	37	1	31	0	0	0	3	0	0
Tulare	410	410	8	141	24	1	11	62	3	12
Tuolumne	124	124	9	45	0	0	5	15	0	0
Ventura	2,009	940	134	216	0	0	192	255	0	127
Yolo	399	399	0	67	0	0	6	30	0	0
Yuba	459	385	22	46	11	3	8	41	0	11
Totals	46,273	54,226	6,475	9,124	484	144	6,446	16,695	455	1,213

APPARATUS INSPECTED 1923—Continued.

Scales—Concluded.

County	Computing				Platform			
	Corrected	Scaled	Out of order	Confined and confiscated	Corrected	Scaled	Out of order	Confined and confiscated
Alameda.....	1,523	1,044	259	3	1,565	679	283	22
Amador.....	8	49	2	0	5	25	4	0
Butte.....	156	447	6	0	22	239	9	0
Calaveras.....	16	64	0	0	33	86	0	0
Colusa.....	7	63	0	0	8	93	5	0
Contra Costa.....	50	282	17	0	103	408	43	1
Del Norte.....	14	33	0	0	18	37	0	0
El Dorado.....	0	30	0	0	8	30	0	0
Fresno.....	431	1,099	70	1	581	1,018	63	5
Glenn.....	4	61	2	0	7	87	4	0
Humboldt.....	108	444	0	0	209	419	0	0
Imperial.....	44	51	0	0	29	36	0	0
Inyo.....	37	73	0	0	30	61	0	0
Kern.....	96	374	34	3	76	257	9	0
Kings.....	31	81	8	0	54	165	20	0
Lake.....	10	48	5	0	14	31	5	0
Lassen.....	18	19	0	0	21	43	1	0
Los Angeles.....	2,930	5,803	906	36	1,957	3,422	560	63
Madera.....	22	67	4	0	13	82	3	2
Marin.....	63	181	5	2	77	248	9	2
Mariposa.....								
Mendocino.....	15	265	3	0	48	336	0	1
Merced.....	19	108	3	0	37	213	5	0
Modoc.....	8	53	0	0	10	64	0	0
Mono.....	6	11	0	0	11	18	2	0
Monterey.....	49	138	5	1	32	162	5	0
Napa.....	27	81	2	0	16	83	0	0
Nevada.....	49	1	0	14	16	0	0	1
Orange.....	392	563	29	1	297	428	26	1
Placer.....	109	261	2	0	98	302	4	3
Plumas.....	4	34	1	0	10	59	1	0
Riverside.....	208	208	2	1	215	216	10	0
Sacramento.....	94	595	13	0	73	601	20	1
San Bernardino.....	114	334	2	0	82	303	0	0
San Diego.....	244	890	59	4	113	506	37	13
San Francisco.....	667	4,230	110	10	953	3,043	203	15
San Joaquin.....	187	426	24	0	269	384	31	2
San Luis Obispo.....	69	198	25	1	97	228	42	5
San Mateo.....	143	366	21	0	176	373	30	1
Santa Barbara.....	142	243	4	0	187	218	6	2
Santa Clara.....	393	118	33	0	174	381	13	1
Santa Cruz.....	114	402	23	2	159	439	26	7
Shasta.....	17	98	0	0	51	151	0	0
Sierra.....	4	8	0	0	3	18	0	0
Siskiyou.....	24	85	0	0	50	157	1	0
Solano.....	110	326	13	0	110	287	6	0
Sonoma.....	49	435	0	0	78	636	3	0
Stanislaus.....	94	539	18	2	149	983	42	12
Sutter.....	23	56	1	0	144	191	12	2
Tehama.....	2	68	2	0	4	112	3	0
Trinity.....	2	13	0	0	4	20	0	0
Tulare.....	38	105	2	0	91	249	18	4
Tuolumne.....	14	44	0	0	13	70	0	0
Ventura.....	289	302	44	0	197	429	0	26
Yolo.....	2	96	0	0	3	140	2	0
Yuba.....	35	82	10	0	37	74	4	2
Totals.....	9,315	22,098	1,769	81	8,851	19,340	1,570	193

APPARATUS INSPECTED, 1923—Continued.

Scales and Weights.

County	Wagon, Stock and Track				Weights			
	Corrected	Scaled...	Out of order	Confined and confiscated	Corrected	Scaled	Out of order	Confined and confiscated
Alameda	133	62	33	1	843	8,082	111	77
Alameda	3	32	5	0	23	380	0	1
Butte	6	189	4	0	32	466		37
Calaveras	11	28	0	0	20	418	0	1
Colusa	1	43	3	0	10	568		
Colusa Costa	48	72	18	0	34	2,615	0	7
Del Norte	2	2	0	0	0	182	0	0
El Dorado	3	9	0	0	15	149	0	2
Fresno	319	409	62	0	758	6,648	9	22
Glenn	8	35	4	0	14	422	0	2
Humboldt	9	15	0	0	45	1,462	4	0
Imperial	1	3	0	0	0	1		
Inyo	7	20	5	0	0	441	0	6
Kern	15	64	9	0	8	749	0	2
Kings	18	63	10	0	16	878	1	10
Lake	9	15	4	0	6	451	0	10
Lassen	8	21	4	0	16	307	0	0
Los Angeles	70	135	0	4	151	30,053	47	228
Madera	11	36	4	1	2	678	0	3
Merced	3	7	0	0	8	1,323	0	2
Merrimack								
Mendocino	6	31	1	2	10	1,014	0	25
Merced	11	69	11	0	10	889	0	6
Modoc	5	33	2	0	8	547	0	1
Monterey	2	3	2	0	13	164	0	3
Monterey	22	80	3	0	3	293		
Napa	10	31	2	0	40	1,377	0	9
Napa	2	0	0	0	324			
Nevada	57	66	0	12	5	29	0	6
Placer	9	13	1	0	113	1,585		
Plumas	2	21	3	0	15	331	0	3
Plumas	50	50	7	0	14	995	0	1
Plumas	0	139	3	1	17	3,325	3	14
San Bernardino	9	62	0	0	0	1,371	0	0
San Diego	0	0	0	0	12	1,802	0	36
San Francisco	0	0	0	0	32	16,190	11	99
San Joaquin	131	85	46	4	8	4,162	0	23
San Luis Obispo	37	78	15	0	87	391	0	30
San Mateo	3	17	1	0	8	1,363	0	5
Santa Barbara	62	42	13	1	40	2,097	0	2
Santa Clara	21	26	0	0	1,019	45	2	
Santa Cruz	31	97	12	1	10	1,971	0	23
Shasta	5	31	1	0	8	1,122	0	2
Sierra	0	5	0	0	13	77	0	3
Siskiyou	43	81	3	0	23	1,924	0	16
Solano	31	41	10	0	0	2,198	0	2
Sonoma	9	82	0	0	4	3,517	0	5
Stanislaus	24	187	45	2	0	4,906	154	73
Sutter	94	102	16	0	124	1,017	0	11
Tehama	6	24	2	0	2	710		
Trinity	0	2	1	0	1	138	0	2
Tulare	25	58	11	0	4	1,189	0	32
Tuolumne	0	1	0	1				
Yuba	19	91	12	0	0	3,346	0	97
Yuba	8	89	2	0	2	1,070		
Yuba	16	38	3	0	48	811	17	15
Totals	1,435	3,035	462	30	4,018	118,739	348	954

APPARATUS INSPECTED, 1923—Continued.

Measures.

County	Lineal				Liquid			
	Corrected.....	Scaled.....	Out of order.....	Condemned and confiscated.....	Corrected.....	Scaled.....	Out of order.....	Condemned and confiscated.....
Alameda.....	31	323	8	5	101	2,677	24	22
Amador.....	1	41	0	0	1	124	0	1
Butte.....	0	32	0	0	0	343	0	33
Calaveras.....	0	20	0	1	2	254	0	2
Colusa.....					1	67	0	0
Contra Costa.....	3	39	2	0	4	593	10	2
Del Norte.....	0	470	0	0	0	171	0	0
El Dorado.....					0	76	3	0
Fresno.....	0	4	0	0	15	2,659	4	8
Glen.....					0	40	0	0
Humboldt.....	0	1,950	0	0	0	2,061	0	0
Imperial.....								
Inyo.....	0	39	0	4	0	264	0	3
Kern.....	0	11	0	0	0	406	0	1
Kings.....	0	0	0	0	2	124	0	0
Lake.....	0	23	0	0	8	100	0	6
Lassen.....	0	7	0	0	0	182	0	14
Los Angeles.....	8	730	11	182	15	35,503	41	128
Madera.....					17	241	0	9
Marin.....	0	51	0	2	0	1,268	0	8
Mariposa.....								
Mendocino.....	0	17	0	0	0	304	0	22
Merced.....	0	0	0	0	4	371	0	12
Modoc.....						88	0	2
Mono.....	0	8	0	0	0	45	0	0
Monterey.....		1				556	0	26
Napa.....	0	24	0	5	0	360	0	26
Nevada.....						43	0	0
Orange.....					13	127	1	0
Placer.....					5	576	0	2
Plumas.....	0	6	0	0	0	129	0	15
Riverside.....					7	528	0	2
Sacramento.....	0	8	0	6	5	632	0	0
San Bernardino.....	9	10	0	0	10	451	0	1
San Diego.....	0	26	0	0	6	5,200	0	44
San Francisco.....	0	2,058	0	0	0	72,032	2	364
San Joaquin.....	1	10	0	1	3	1,656	6	10
San Luis Obispo.....						330	0	39
San Mateo.....					7	976	7	3
Santa Barbara.....	0	27	0	0	5	762	0	0
Santa Clara.....					220	1	1	0
Santa Cruz.....	0	17	0	0	66	1,212	0	33
Shasta.....	0	29	0	0	0	547	0	0
Sierra.....	0	0	0	1	1	32	0	0
Siskiyou.....	0	6	0	0	0	392	0	0
Solano.....					5	1,032	0	1
Sequoia.....	0	1	0	0	0	194	0	0
Stanislaus.....	0	1	0	0	1	681	0	53
Sutter.....	0	3	0	0	54	135	0	0
Tehama.....					2	81	0	0
Trinity.....	0	0	0	0	2	4	0	0
Tulare.....	0	1	0	0	8	463	0	5
Tuolumne.....						185	0	0
Ventura.....	0	0	0	0	0	734	0	158
Yolo.....						306	0	0
Yuba.....	0	8	0	0	0	551	0	0
Totals.....	53	6,000	21	216	590	138,869	101	1,060

APPARATUS INSPECTED, 1923 -Continued.

County	Measuring pumps				Milk bottles			
	Corrected.	Sealed.	Out of order.	Unpumped and condemned.	Inspected.	Marks.	Plus.	Condemned and confiscated.
Alameda	1,126	1,194	180	4	262,884	5,905	59,116	14,284
Amador	6	77	9	0				
Butte	65	235	7	1				
Calaveras	35	83	3	0				
Colusa	25	86	5	0				
Contra Costa	134	217	23	0				
Del Norte	35	35	0	0	0	0	0	0
El Dorado	20	70	3	0	12	0	0	0
Fresno	389	2,320	235	0	18,793	0	0	0
Glenn	28	111	12	0	7,770	0		
Humboldt	254	358	0	0				
Imperial	63	69	1	0	200			
Inyo	0	55	4					
Kern	168	400	63	1	9,440	0	0	1,440
Kings	69	174	15	0	332			
Lake	9	33	5	0				
Lassen	0	39	4	0	4,700			
Los Angeles	712	2,375	340	1	6,074	470	0	720
Madera	23	54	5	0				
Marin	37	310	21	0	70,920	0	0	28
Mariposa								
Mendocino	60	197	5	1				
Merced	57	194	4					
Modoc	8	44	0	0	217	1	0	1
Monterey	14	19						
Monterey	77	140	17	0	804	0	0	288
Napa	19	44	5	0	3,851			
Nevada	21	15	1					
Orange	235	366	37	0	2,500			
Placer	92	174	15					
Plumas	8	24	4					
Riverside	293	294	9	1	0	0	0	0
Sacramento	141	267	12	0	59,200	0		
San Bernardino	88	222	2					
San Diego	301	1,278	52	2	76,408	20,099	56,309	0
San Francisco	205	1,616	118	0	1,535,709	0	0	130,513
San Joaquin	256	708	66					
San Luis Obispo	72	176	28	0	8,240	0	0	308
San Mateo	148	492	43					
Santa Barbara	135	354	14	2	22,500			
Santa Clara	238	60	11	0				
Santa Cruz	83	529	53	1	1,322	0	0	25
Shasta	21	155	0	0	525			
Sierra	2	13						
Siskiyou	41	136	0	0	150	16	28	0
Solano	97	325	10	0				
Sonoma	93	360						
Stanislaus	52	540	8	1	0	0	0	0
Sutter	55	68	6					
Tehama	34	105	10					
Trinity	6	13	1					
Tulare	85	381	20					
Tuolumne	23	62	0	0	350			
Ventura	145	297	34	0	6,770			
Yolo	26	139	3					
Yuba	14	50	4	0	6,800			
Totals	6,441	18,152	1,527	15	5,106,471	26,491	115,453	147,607

APPARATUS INSPECTED, 1923—Continued.

County	Miscellaneous				Totals (Exclude milk bottles and containers)			
	Corrected	Sealed	Out of order	Condensed and confiscated	Corrected	Sealed	Out of order	Condensed and confiscated
Alameda	0	430		1	6,469	15,342	1,130	175
Amador					460	2,135	37	93
Butte								
Calaveras					56	1,016	14	
Colusa	9	56	13	0	433	4,609	148	16
Contra Costa	0	313						
Del Norte								
El Dorado								
Fresno	125	422	7	16	3,036	15,557	480	72
Glenn					62	806	29	2
Humboldt					2,452	6,921	8	0
Imperial		5				13		
Inyo								
Kern	0	0	0	0	396	2,424	123	10
Kings					234	1,574	72	11
Lake								
Lassen					76	649	9	14
Los Angeles	125	540	46	22	10,175	87,290	2,236	1,519
Madera								
Marin	0	2,415	0	0	257	6,650	44	27
Mariposa								
Mendocino					155	2,519	9	70
Merced					161	1,999	39	21
Modoc	1	21	0	0	47	901	2	3
Mono								
Monterey	0	9	0	0	217	1,494	31	26
Napa					151	2,022	9	35
Nevada								
Orange		12	0	0	1,066	1,815	108	24
Placer	3	9	1	0	471	3,116	37	10
Plumas					39	633	9	3
Plumas								
Riverside	17	17	0	0	1,019	2,527	35	7
Sacramento		10,000	0	0	357	5,885	60	36
San Bernardino					334	3,043	9	16
San Diego	6	31	0	0	881	11,822	206	130
San Diego	0	0	0	0	2,459	106,027	516	539
San Francisco								
San Joaquin	153	958	20	9	963	7,812	192	54
San Luis Obispo					433	1,555	120	95
San Mateo	13	42	3					
Santa Barbara	16				649	3,992	43	11
Santa Clara	837	627	52	2				
Santa Cruz	0	138	0	0	540	5,319	118	80
Shasta					125	2,293	1	2
Sierra								
Siskiyou	2	13	0	2	247	3,062	5	18
Solano		61	1	0	380	4,569	42	3
Sonoma					260	5,576	5	6
Stanislaus	4	49	13	0	275	8,973	339	156
Sutter								
Tehama					53	1,213	18	
Trinity					16	224	2	2
Tulare					270	2,649	78	54
Tuolumne		3			64	425	0	1
Ventura					973	5,653	97	323
Yolo		9	1	0	47	1,946	8	0
Yuba								
Totals	1,311	16,180	157	52	36,758	34,450	6,468	3,664

APPARATUS INSPECTED, 1923—Concluded.

County	Packages or containers inspected		
	Heavy	Light	Light
Alameda	36,798	37,343	5,891
Amador			
Butte	3,085	13,048	2,370
Calaveras	19	4,749	104
Colusa		204	14
Contra Costa	34	516	81
Del Norte	100	2,325	0
El Dorado			
Fresno	313	103,090	611
Glenn	0	97	5
Humboldt	1,373	22,653	0
Imperial		600	240
Inyo		3,708	260
Kern	12	23,844	2,837
Kings	0	9,764	
Lake			
Lassen		2,840	
Los Angeles	3,924	25,762	5,700
Madera			
Marin	0	58,627	149
Mariposa			
Mendocino	23	448	6
Merced	250	1,305	91
Modoc	37	178	53
Mono		1,500	110
Monterey		3,400	
Napa	0	4,160	1,066
Nevada	10	96	20
Orange	0	50	25
Placer	0	288	107
Plumas	0	568	0
Riverside	0	24,566	153
Sacramento	1,750	49,424	3,023
San Bernardino	0	1,228	0
San Diego	6,423	28,367	7,038
San Francisco	34	342,982	4,795
San Joaquin	36	4,015	1,026
San Luis Obispo	0	12,065	
San Mateo		116,550	69
Santa Barbara	0	2,300	559
Santa Clara		7,102	3,175
Santa Cruz	1,027	6,312	690
Shasta	14	293	9
Sierra			
Siskiyou	63	76	11
Solano	144	4,553	71
Sonoma	348	1,310	23
Stanislaus	505	2,191	2,111
Sutter		18,014	2,432
Tehama		107	
Trinity	5	271	15
Tulare	293	6,098	1,028
Tuolumne			
Ventura	746	3,390	400
Yolo	0	1,522	100
Yuba		22,300	2,288
Totals	57,365	976,234	48,777

CALIFORNIA CROP REPORT FOR 1923.*

E. E. KAUFMAN, Agricultural Statistician.

The tonnage of California crops produced in 1923 was the largest on record, exceeding by more than 200,000 tons the production in 1922, the highest previous year, from the standpoint of gross tonnage. There have been few abrupt changes in the prices of field crops as compared with the previous year, while on the other hand there was a most important decline in the prices received by the grower for nearly all fruit crops grown in the state. The acreage harvested of all field crops shows a slight decrease when compared with last year with some increase in the bearing acreage of all fruit crops and a decided increase in the acreage, production and value of the vegetable crop when compared with former years.

The tabulated data of this report summarize the production of California field, fruit and vegetable crops, and briefly tell the story of the agriculture and horticulture of the state during the past year. Final figures on acreage, production and value for 1919 to 1922, inclusive, are included for comparative purposes. Previous reports on production during the year have been but forecasts based on the preliminary estimates of acreage and the condition during the growing season, as compared with the "normal or full crop." This report is a final estimate for the year, of all crops named, obtained by a thorough revision of the preliminary estimates of acreage and yields per acre. The estimates here recorded for 1922 have all been revised in accordance with all reliable data now available on acreage and production. The 1923 estimates are subject to a similar revision one year hence.

It is only possible to compare production with that of previous years by reducing all to the same unit of measurement, that of tons. In Table I are given estimates of the acreage, production in tons and farm value to the grower of all field crops; the estimated tonnage and value of the various fruit crops; and the estimated acreage and value only of the vegetable crops produced during the past five years.

TABLE I.—*Acreage, Production and Value of California Crops.*

Year	Acreage	Production (tons)	Farm value
FIELD CROPS.			
1923	5,256,000	8,234,018	\$196,192,000
1922	5,321,000	8,147,186	183,041,000
1921	5,208,000	8,231,916	144,863,000
1920	5,690,000	8,282,526	235,553,000
1919	5,876,000	8,134,749	292,146,000
FRUITS			
1923		3,134,500	158,253,000
1922		2,997,500	200,611,000
1921		2,153,300	179,964,000
1920		2,640,550	232,557,000
1919		2,651,050	241,628,000
VEGETABLES			
1923	212,410		60,474,000
1922	190,340		47,542,000
1921	149,370		27,904,000
1920	173,240		35,119,000
1919	167,340		33,411,000

*The California Cooperative Crop Reporting Service, which issues this report, is a state unit of the Division of Crop and Livestock Estimates, Bureau of Agricultural Economics, U. S. Department of Agriculture, cooperating with the California State Department of Agriculture.

This section of the report was issued February 24, 1924, as Department Special Publication, No. 43.

A recapitulation of the valuation figures in Table I shows the grand total value of the field, fruit and vegetable crops in California to be: \$415,019,000 in 1923; \$431,194,000 in 1922; \$352,731,000 in 1921; \$503,229,000 in 1920; and, \$567,185,000 in 1919.

The valuation of all crops is based on the average price to the grower prevailing on December 1 or on an average price during the harvest season, delivered at the home-town market, shipping station or packing shed.

WEATHER CONDITIONS.

The year 1923 started with favorable climatic conditions to the farmer and stockmen. A liberal rainfall brought on an early growth of grass and during January and February pastures and ranges were about normal. Then followed a drought of six weeks which was broken early in April by general rains throughout the state. Continued rain during April accompanied by favorable temperatures during the following months practically insured a per acre yield of wheat, oats and barley above the ten-year average. Fruits of all kinds, particularly grapes, blossomed early and set a good crop. Temperatures below normal prevailed during the early part of the growing season and with some tree fruits the "drop" was quite heavy while the grape crop was affected by mildew, which in spite of preventative treatments, continued throughout the growing period and materially reduced the tonnage and quality.

The entire season was favorable to the cotton crop. Higher temperatures during July and August would have been beneficial to rice. High temperatures the forepart of September injured some beans at blossom time in the Sacramento and San Joaquin valleys. Light rains and high humidity during late September and early October retarded the drying of figs and raisins in the San Joaquin Valley, causing considerable damage.

During the closing months of the year there was practically no rain and the condition of pastures and ranges rapidly declined although climatic conditions were very favorable for the harvesting of late maturing crops.

The character of the recent crop seasons in California is indicated in Table II which shows the composite condition of all important crops, monthly, during the growing period, in which 100 represents an average (not normal) condition.

TABLE II.—*Monthly Composite Crop Conditions, 1915-1923.*

	June 1	July 1	August 1	Sept. 1	October 1	Nov. 1
1915.....	112.8	106.7	103.8	101.7	103.5	103.8
1916.....	92.0	95.2	96.4	99.8	101.2	101.7
1917.....	104.5	100.3	97.7	97.6	101.3	.....
1918.....	98.0	94.2	92.6	89.0	86.5	88.5
1919.....	105.0	101.8	98.0	98.9	100.5	99.4
1920.....	95.8	95.4	96.8	96.5	95.7	.....
1921.....	96.5	95.0	94.8	95.1	94.7	.....
1922.....	98.9	100.4	101.7	102.3	101.2	.....
1923.....	105.9	106.1	106.3	105.7	109.5	.....

WAGES OF FARM LABOR.

There was a slight increase in the wages paid for hired farm labor in 1923 as compared with the previous year. In view of the widespread interest in the question of farm labor there are shown in Table III the

average wages paid per day for hired farm labor, without board and with board, at times other than harvest, for California; the eleven western states including California; the United States including California; and columns showing California farm wages as compared with the United States on a percentage basis.

TABLE III.—*Wages of Farm Labor—Average per Day, Other Than Harvest Time.*

	Without board				With board			
	California	Eleven Western States	United States	California compared with U. S. per cent	California	Eleven Western States	United States	California compared with U. S. per cent
1923.....	\$3 70	\$3 42	\$2 47	150	\$2 80	\$2 64	\$1 93	145
1922.....	3 40	3 00	2 15	158	2 53	2 23	1 65	153
1921.....	3 35	3 01	2 18	154	2 55	2 26	1 68	152
1920.....	4 60	4 61	3 59	128	3 60	3 66	2 86	126
1919.....	3 90	4 02	3 12	125	2 99	3 08	2 45	122
1918.....	3 25	3 52	2 63	124	2 60	2 76	2 07	126
1917.....	2 67	2 82	2 02	132	2 04	1 87	1 56	131
1916.....	2 17	2 24	1 62	134	1 57	1 67	1 26	125
1915.....	2 10	2 08	1 47	143	1 55	1 54	1 13	137
1914.....	2 05	2 09	1 45	141	1 44	1 52	1 13	127
1913.....	2 01	2 07	1 50	134	1 44	1 52	1 16	124
1912.....	2 03	2 06	1 47	138	1 48	1 54	1 14	130
1911.....	2 05	2 07	1 42	144	1 48	1 51	1 09	136
1910.....	2 02	2 06	1 38	146	1 44	1 51	1 06	136

FIELD CROPS.

Corn, Indian—There was a 10 per cent increase in the acreage devoted to this crop as compared with 1922. A division of the acreage grown for grain and forage indicated a smaller percentage of corn grown for grain than usual. The total production each year given in Table IV is based on the assumption that the yield on acreage grown for silage and forage would be the same as when grown for grain. It was estimated that the area grown for grain was about 83,000 acres. The actual production of grain for market or for consumption on the farm would therefore amount to only about 2,905,000 bushels.

Wheat—The acreage planted for the 1923 crop was about 5 per cent greater than for the previous year. It was later estimated that 8 per cent of the total area planted was abandoned, leaving for harvest 748,000 acres. Favorable weather conditions during April and May resulted in a good average yield per acre of very good quality, a large per cent of the crop grading No. 1.

Oats—A few localities materially increased the acreage sown to oats in 1923 and the area harvested was about 8 per cent larger than in 1922. California has never produced large amounts of oats and the acreage cut for grain is influenced by the percentage cut for hay.

Barley—A revision of the acreage of barley harvested in 1922 shows a decrease of 5 per cent as compared with 1921. In 1923 a still further decrease brings the total area down to 1,095,000 acres. The late, cool spring was favorable to the crop and in most sections of the state a fair average yield of good quality was obtained.

The estimates of production of barley, shown in Table IV, are of the total production; that is, both the commercial crop and that amount fed on farms or in the county where grown. Attention is directed to this fact inasmuch as it seems to be a customary practice among large grain dealers of the state to consider chiefly that amount which enters

TABLE IV.—*Acreage, Production and Value of Specified Field Crops, 1919-1923.*

Crop	Acreage	Production			Farm value, December 1	
		Per acre	Total	Unit	Per unit	Total
Corn.....1923	128,000	35.00	4,480,000	Bushels	\$1 08	\$4,838,000
.....1922	116,000	36.00	4,176,000	Bushels	1 00	4,176,000
.....1921	116,000	35.00	4,060,000	Bushels	0 77	3,126,000
.....1920	139,000	33.00	4,587,000	Bushels	1 20	5,504,000
.....1919	149,000	32.00	4,768,000	Bushels	1 79	8,535,000
Wheat.....1923	748,000	21.60	16,157,000	Bushels	1 08	17,450,000
.....1922	712,000	21.50	15,308,000	Bushels	1 15	17,604,000
.....1921	557,000	15.00	8,355,000	Bushels	1 07	8,940,000
.....1920	714,000	14.00	9,996,000	Bushels	1 80	17,993,000
.....1919	1,087,000	15.50	16,848,000	Bushels	2 04	34,370,000
Oats.....1923	162,000	32.50	5,265,000	Bushels	0 60	3,159,000
.....1922	150,000	35.00	5,250,000	Bushels	0 64	3,360,000
.....1921	140,000	27.00	3,780,000	Bushels	0 51	1,928,000
.....1920	155,000	30.00	4,650,000	Bushels	0 80	3,720,000
.....1919	147,000	29.00	4,263,000	Bushels	0 96	4,092,000
Barley.....1923	1,095,000	30.20	33,069,000	Bushels	0 70	23,148,000
.....1922	1,120,000	30.50	34,135,000	Bushels	0 63	21,604,000
.....1921	1,188,000	25.00	29,700,000	Bushels	0 56	16,632,000
.....1920	1,250,000	23.00	28,750,000	Bushels	1 00	28,750,000
.....1919	987,000	27.00	26,649,000	Bushels	1 41	37,575,000
Rice.....1923	106,000	51.60	5,470,000	Bushels	1 12	6,126,000
.....1922	140,000	55.00	7,700,000	Bushels	1 10	8,470,000
.....1921	135,000	54.00	7,290,000	Bushels	1 15	8,384,000
.....1920	162,000	51.00	8,262,000	Bushels	1 21	9,997,000
.....1919	155,000	60.00	9,300,000	Bushels	2 67	24,831,000
Grain Sorghum.....1923	143,000	33.00	4,719,000	Bushels	1 00	4,719,000
.....1922	130,000	32.00	4,160,000	Bushels	1 00	4,160,000
.....1921	140,000	31.00	4,340,000	Bushels	0 70	3,038,000
.....1920	150,000	27.00	4,050,000	Bushels	1 05	4,253,000
.....1919	168,000	25.50	4,284,000	Bushels	1 54	6,597,000
Beans.....1923	299,000	15.70	4,694,000	Bushels	4 00	18,776,000
.....1922	324,000	16.50	5,346,000	Bushels	3 75	20,048,000
.....1921	272,000	13.30	3,618,000	Bushels	2 80	10,130,000
.....1920	300,000	10.00	3,000,000	Bushels	3 30	9,900,000
.....1919	472,000	13.90	6,561,000	Bushels	4 35	28,540,000
Hay (tame).....1923	2,066,000	2.55	5,268,000	Tons	14 00	73,752,000
.....1922	2,108,000	2.47	5,207,000	Tons	15 00	78,105,000
.....1921	2,129,000	2.35	5,003,000	Tons	11 00	55,033,000
.....1920	2,150,000	2.30	4,945,000	Tons	20 00	98,900,000
.....1919	2,150,000	2.25	4,838,000	Tons	17 20	83,214,000
Hay (wild).....1923	152,000	1.00	152,000	Tons	10 00	1,520,000
.....1922	160,000	1.10	176,000	Tons	9 00	1,584,000
.....1921	167,000	1.10	184,000	Tons	7 00	1,288,000
.....1920	170,000	1.04	177,000	Tons	12 00	2,124,000
.....1919	178,000	1.04	185,000	Tons	12 00	2,220,000
Potatoes.....1923	52,000	150.00	7,800,000	Bushels	1 30	10,140,000
.....1922	76,000	130.00	9,880,000	Bushels	0 72	7,114,000
.....1921	74,000	140.00	10,360,000	Bushels	1 30	13,468,000
.....1920	70,000	140.00	9,800,000	Bushels	1 50	14,700,000
.....1919	66,000	130.00	8,580,000	Bushels	1 71	14,672,000
Sweet potatoes.....1923	6,000	115.00	690,000	Bushels	1 65	1,138,000
.....1922	8,000	110.00	880,000	Bushels	0 67	590,000
.....1921	8,000	120.00	960,000	Bushels	1 25	1,200,000
.....1920	8,000	127.00	1,016,000	Bushels	1 60	1,626,000
.....1919	8,000	130.00	1,040,000	Bushels	1 79	1,862,000
Onions.....1923	8,350	300.00	2,501,000	Bushels	1 15	2,884,000
.....1922	9,670	271.00	2,624,000	Bushels	0 82	2,146,000
.....1921	9,900	229.00	2,268,000	Bushels	1 37	3,116,000
.....1920	11,780	317.00	3,739,000	Bushels	0 77	2,882,000
.....1919	7,750	368.00	2,852,000	Bushels	1 70	4,854,000
Sugar Beets.....1923	61,000	9.40	573,000	Tons	12 00*	6,876,000
.....1922	57,000	7.74	441,000	Tons	9 24	4,075,000
.....1921	120,559	8.67	1,046,000	Tons	7 50	7,841,000
.....1920	122,813	8.74	1,073,828	Tons	13 13	14,100,000
.....1919	107,174	7.61	815,896	Tons	14 17	11,561,000

*Subject to revision as final price to grower not fully determined at this date.

TABLE IV.—*Acreage, Production and Value of Specified Field Crops, 1919-1923—Continued.*

Crop	Acreage	Production			Farm value, December 1	
		Per acre	Total	Unit	Per unit	Total
Flax-----1923	5,000	1480.00	7,400,000	Pounds	\$0 18	\$1,332,000
1922	9,000	1640.00	14,760,000	Pounds	0 08	1,181,000
1921	12,000	1250.00	15,000,000	Pounds	0 25	3,750,000
1920	12,000	1575.00	18,900,000	Pounds	0 35	6,615,000
1919	9,000	1550.00	13,950,000	Pounds	0 77	10,742,000
Cotton (lint)-----1923	233,000	277.00	64,541,000	Pounds	0 32	20,653,000
1922	202,000	188.00	37,976,000	Pounds	0 26	9,874,000
1921	140,000	258.00	36,120,000	Pounds	0 18	6,502,000
1920	275,000	266.00	73,150,000	Pounds	0 18	13,167,000
1919	185,000	268.00	49,580,000	Pounds	0 43	21,319,000
Cotton seed-----1923	-----	-----	67,500	Tons	38 00	2,565,000
1922	-----	-----	39,500	Tons	28 00	1,066,000
1921	-----	-----	41,000	Tons	13 00	533,000
1920	-----	-----	83,500	Tons	17 00	1,419,000
1919	-----	-----	53,000	Tons	65 00	3,445,000

the main commercial channels. Of the total estimated production in 1923 of 33,069,000 bushels—equivalent to about 794,000 tons—it is estimated that 350,000 tons are fed to live stock or utilized as seed for barley hay or grain within the county where grown; leaving only about 444,000 tons, which entered main commercial channels.

Rice—There was an important decrease in the area planted to rice in 1923 and the production was further diminished by rather unfavorable climatic conditions throughout the greater part of the growing season. More warm weather from May until August would have been very beneficial. However, extremely favorable conditions prevailed throughout the harvesting and threshing season—occasioning no loss from wet weather such as had been experienced in several recent years. The acreage harvested was 24 per cent less than in 1922, but wastage was practically nil.

Grain Sorghum—An acreage increase of about 10 per cent is estimated for this crop in 1923. Market conditions had improved somewhat and many localities throughout the southern half of the state materially increased the acreage planted as compared with the previous year.

Beans—The area planted to beans in 1923 showed a decrease of 25,000 acres when compared with the previous year; the decrease being confined to lima beans. This estimate included 100,000 acres of lima beans, both "large" and "small," and 199,000 acres of "beans other than limas." There was little, if any, change in the area planted to the different varieties of "beans other than limas," although there were some changes noted in the estimated production of the different varieties. High temperatures occurred during the early part of September, when some beans in the Sacramento and San Joaquin valleys were in blossom, and materially decreased the average yield per acre in a few localities. The harvesting and threshing period was almost ideal, eliminating practically all losses on account of early frosts or rains.

Table V shows the estimated acreage and production of all beans in 100-pound bags for the past 8 years, while in Table VI is given the estimated bean production by varieties in 100-pound bags from 1919 to 1923 inclusive.

TABLE V.—*Estimated Acreage and Production of All Beans, in 100-pound Bags, 1916-1923.*

Year	Acreage	Production
1916	340,000	3,346,000
1917	558,000	4,800,000
1918	592,000	5,150,000
1919	472,000	3,936,000
1920	300,000	1,800,000
1921	272,000	2,176,000
1922	324,000	3,100,000
1923	299,000	2,740,000

TABLE VI.—*Estimated Bean Production by Varieties, in 100-pound Bags, 1919-1923.*

	1919	1920	1921	1922	1923
Limas	1,440,000	1,100,000	825,000	1,508,000	1,068,000
Small whites	760,000	160,000	120,000	325,000	380,000
Large whites	480,000	33,000	50,000	105,000	95,000
Pinks	720,000	200,000	525,000	650,000	675,000
Blackeyes	230,000	190,000	380,000	250,000	250,000
Red kidneys	60,000	32,000	50,000	60,000	40,000
Cranberries	90,000	25,000	40,000	75,000	88,000
Mexican reds	75,000	30,000	120,000	75,000	80,000
Bayos	50,000	15,000	45,000	25,000	35,000
Miscellaneous	31,000	15,000	21,000	27,000	29,000
Totals	3,936,000	1,800,000	2,176,000	3,100,000	2,740,000

Tame Hay—Estimates for 1923 show a decrease in the acreage of grains cut for hay and an increase in the acreage of alfalfa as compared with last year. In addition to these two main tame hay crops there are approximately 155,000 acres of clover, timothy, clover and timothy mixed, other cultivated grasses, and annual legumes.

Wild Hay—The area of wild hay in most California counties is quite small, being confined mainly to sloughs and poorly drained lowlands. Lassen, Modoc and Plumas counties embody almost one-half of the wild meadow acreage of the state.

Potatoes—The potato acreage in California decreased from 76,000 acres in 1922 to 52,000 acres in 1923. This decline in potato plantings was brought about by the two previous years of adverse market conditions. The greatest reductions were confined to the early potato crop as a whole and to the late crop in the San Joaquin River Delta. Climatic conditions were favorable for potatoes during 1923, and the yield and quality both proved satisfactory.

Sweet Potatoes—A decrease of 25 per cent was noted in the area planted to sweet potatoes as compared with 1922. This was largely brought about by unprofitable production in 1921 and 1922. The yields during the past year were satisfactory and the quality exceedingly good.

Sugar Beets—The estimate of the acreage and production of sugar beets for 1923 is based on the reports of the sugar factories made before harvest. The run had not been completed so these figures may be subject to revision. There was a slight increase in the acreage last year and quite an improvement in average yield per acre when compared with previous years. An estimate of the sugar produced from this year's crop amounts to 97,000 tons as compared with 73,000 tons in 1922, 171,301 tons in 1921, 167,997 tons in 1920 and 131,172 tons in 1919.

Hops—There was a radical decrease in the acreage of hops in 1923, many fields being plowed up and others "laid by" until market conditions might improve. The story of hop acreage and production is best told by consulting Table IV.

Cotton—From 1917 to the present date the estimate of cotton acreage and production in California has also included all the cotton grown in that part of Imperial Valley, which lies in Lower California, Mexico. This has been deemed advisable due to the difficulty of segregating that quantity of seed cotton that is often brought across the international boundary line to California gins, and which is included in the amount of cotton reported to the Bureau of Census as ginned in California. Frequently the entire crop is marketed through California. Cultural conditions are nearly identical in both sections of Imperial Valley.

The season of 1923 was very favorable for the production of good cotton yields in California. There was no important damage suffered from plant diseases or insect pests. Through the southern valleys of the state an unusually cool summer was experienced which prevented the usual loss from heat shedding. In San Joaquin Valley the very late dry autumn permitted all bolls to open which condition has often been reversed during other years.

In Table VII is listed the preliminary estimate of area picked and production for the various cotton districts of the state, compared with 1922.

TABLE VII.—*Acreage and Production of Cotton in California in 1922 and 1923.*

Districts	Acres picked		Production	
			Bales—(500 pounds gross)	
	1922	1923	1922	1923
San Joaquin Valley.....	2,500	9,000	1,600	8,653
Riverside County.....	16,000	23,000	8,110	17,324
Imperial County.....	48,500	51,000	11,790	23,023
Imperial Valley (that part in Mexico)	135,000	150,000	58,000	86,000
State totals.....	202,000	233,000	79,500	135,000

Other Field Crops—There are other field crops in addition to those enumerated in Table IV which have contributed to the agricultural wealth of the state the past year. Rye is grown sparingly in different parts of the state but it is very difficult to obtain reliable estimates of the acreage and production. There is a small acreage of mustard grown in the Lompoc Valley nearly every year. Broom corn was grown in a few scattered fields the past season; and a larger acreage than usual of sunflowers was planted in the vicinity of Modesto and Manteca.

The most important of minor field crops is probably that of alfalfa seed. It is estimated that in 1923, 11,000 acres of alfalfa were handled for the production of one seed crop. Reports indicated that the 1923 acreage was about 73 per cent of the total acreage usually harvested. The average yield per acre was estimated at 204 pounds, making the total production in 1923 about 1122 tons.

One item of agricultural wealth not usually considered is that pertaining to the production of vegetable and flower seeds, bulbs and nursery stocks of all kinds, all of which are of increasing importance throughout the state.

FRUIT CROPS.

Apples—The increased production of apples in California in 1923 was due largely to new acreage coming into bearing for the first time, although favorable conditions the latter half of the growing season induced good sizing of the fruit which enlarged the total production. The commercial crop, or that part of the crop packed for market, was estimated at about 5,196,000 boxes. Carlot shipments to February 1, 1924, totaled 6127 cars in comparison with 4492 cars to the same date last year. The total shipments for last year amounted to 4966 cars. The tonnage used in the manufacture of cider and vinegar is approximately the same as the tonnage used for the same purposes in 1922. The production of dried apples is estimated to be slightly under the tonnage of 1922 which amounted to about 12,500 tons.

Pears—The production of pears in 1923 was less than for the previous year, notwithstanding some increase of the total bearing acreage. Pears shipped to eastern markets brought better returns than when sold to canneries. For this reason total shipments increased to about 7000 cars as compared with 5811 cars in 1922. The tonnage delivered to the canneries amounted to 31,000 in comparison with 45,000 tons the previous year. There were very few pears dried in 1923, probably about 1000 tons while about 6000 tons were dried during the previous year.

The total production of pears in the United States was estimated to be about 17,390,000 bushels of which 31 per cent was produced in California.

Peaches—Shipments of peaches to points outside of the state amounted to 3670 cars in 1923 as compared with 2315 cars the year before, while the production of dried peaches is estimated at 24,000 tons in comparison with 28,000 tons the previous year. From the statistics recently issued by the Canners' League of California it is estimated that in 1923 about 166,000 tons of peaches were canned as compared with 204,000 tons canned in 1922.

Peach production in the United States in 1923 was estimated at 45,702,000 bushels of which 34.6 per cent was credited to California.

Apricots—The apricot crop in California in 1923 was the largest ever produced. The fruit harvested was estimated at about 170,000 tons, while estimates vary from 30,000 to 50,000 tons as to the amount unharvested or practically wasted. It is believed that the tonnage dried was double that of 1922. Shipments to points out of the state amounted to 682 cars in comparison with 193 cars in 1922 and 285 cars in 1921. The amount utilized by the canneries was about 31,000 tons in 1923 and 71,000 tons the previous year. This great difference was largely due to the immense hold-over of canned apricots from the 1922 crop.

Prunes—There was a good set of prunes throughout the entire state but an unusually heavy "drop" occurred in practically all prune growing districts except the San Joaquin Valley. Early forecasts were for a rather short crop but late reports indicate that the final estimate of 80,000 tons is somewhat below the actual tonnage produced.

Plums—The plum crop in 1923 was also the largest ever produced but from the standpoint of returns to the grower the season was generally unsatisfactory. Interstate shipments amounted to 5240 cars in comparison with 3478 cars in 1922 and 3099 cars in 1921. The volume of plums going to the canneries has never been very large and amounted to only 2600 tons as compared with 3038 tons in 1922 and 2356 tons in 1921.

Cherries—Shipments of cherries from California the past year were 612 cars as compared with 502 cars in 1922 and 665 cars in 1921. The fruit sold to the canneries amounted to 9845 tons as compared with 9293 in 1922 and 10,800 in 1921.

Grapes—Conditions in the early spring were very favorable to the production of a large crop, on account of a good set of fruit and increased bearing acreage. High humidity and comparatively low temperatures during the season that followed were conducive to the development of mildew which made an early attack on all classes of grapes, and despite continued sulphur treatments mildew ravages prevailed throughout the greater part of the growing season and materially injured the crop both in quantity and quality.

As the outlook portended a record tonnage of raisins there appeared to be a concerted effort to ship as many Muscats and Thompsons fresh as the market would stand and thus cut down the production of raisins. It is estimated that about 10,000 cars, or practically 120,000 tons, of raisin grapes were sent to market as fresh grapes. The production of raisins is placed conservatively at 237,000 tons. The low sugar content in the raisin grapes caused a greater shrinkage in drying than usual and also produced a larger percentage of substandard raisins. Also rains during the latter part of September and early October followed by high humidity caused more or less mold, and quite a tonnage of raisins were unfit for table purposes.

The total grape shipments for the state, as reported by the Market News Service, Bureau of Agricultural Economics, amounted to 54,660 cars, of which 52,339 cars were shipped outside of the state. It is difficult to determine just what proportion of the total shipments were table grapes, but from the conditions as reported during the season and the estimated acreage of table grapes together with the movement of strictly raisin grapes referred to above, it is probable that the total production of table grapes was about 340,000 tons. There was considerable variation in the prices to the grower and from a large number of returns received from growers and from reports of gross sales, it is thought that the producer received on the average about \$35 per ton for all table grapes delivered at the packing shed.

An estimate of the wine grape production is still more difficult. Considerably less tonnage was utilized in the production of wine and grape juice within the state than in 1922. Reports of the total number of cars of grapes moved, less the estimated number of cars of table grapes, together with the tonnage used in wine and juice production, warrants an estimate of about 428,000 tons. Prices received by the grower were much less than in 1922 and it is believed that a fair average valuation to the grower of the wine grape crop was about \$40 per ton delivered at the packing shed or shipping station.

Oranges—The estimate for the 1923-1924 orange crop was made shortly after the harvest season opened and took into account the damage from high winds in southern California and frost in central California

TABLE VIII.—*Production and Value of Specified Fruit Crops, 1919-1925.*

Crop		Production	Unit	Farm value, December 1	
				Per unit	Total
Apples	1923	8,450,000	Bushels	\$0 75	\$6,338,000
	1922	7,850,000	Bushels	0 90	7,065,000
	1921	6,500,000	Bushels	1 35	8,775,000
	1920	6,000,000	Bushels	1 60	9,600,000
	1919	8,200,000	Bushels	1 45	11,890,000
Pears	1923	128,000	Tons	50 00	6,400,000
	1922	150,000	Tons	50 00	7,500,000
	1921	86,000	Tons	62 50	5,375,000
	1920	102,000	Tons	90 00	9,180,000
	1919	115,000	Tons	72 00	8,280,000
Peaches	1923	380,000	Tons	24 00	9,120,000
	1922	410,000	Tons	45 00	18,450,000
	1921	310,000	Tons	42 00	13,020,000
	1920	360,000	Tons	76 00	27,360,000
	1919	430,000	Tons	60 00	25,800,000
Apricots	1923	170,000	Tons	25 00	4,250,000
	1922	145,000	Tons	70 00	10,150,000
	1921	100,000	Tons	50 00	5,000,000
	1920	110,000	Tons	85 00	9,350,000
	1919	175,000	Tons	80 00	14,000,000
Prunes	1923	80,000	Tons	100 00	8,000,000
	1922	110,000	Tons	140 00	15,400,000
	1921	100,000	Tons	130 00	13,000,000
	1920	97,250	Tons	130 00	12,643,000
	1919	135,000	Tons	240 00	32,400,000
Plums	1923	60,000	Tons	30 00	2,070,000
	1922	48,000	Tons	50 00	2,400,000
	1921	42,000	Tons	53 00	2,226,000
	1920	35,000	Tons	90 00	3,150,000
	1919	42,000	Tons	60 00	2,520,000
Cherries	1923	14,500	Tons	160 00	2,320,000
	1922	14,000	Tons	180 00	2,520,000
	1921	13,000	Tons	125 00	1,625,000
	1920	17,500	Tons	200 00	3,500,000
	1919	12,400	Tons	150 00	1,860,000
Raisins	1923	237,000	Tons	80 00	18,960,000
	1922	237,000	Tons	105 00	24,885,000
	1921	145,000	Tons	190 00	27,550,000
	1920	177,000	Tons	235 00	41,595,000
	1919	182,500	Tons	210 00	38,325,000
Grapes (wine)	1923	428,000	Tons	40 00	17,120,000
	1922	450,000	Tons	65 00	29,250,000
	1921	310,000	Tons	82 00	25,420,000
	1920	375,000	Tons	75 00	28,125,000
	1919	400,000	Tons	50 00	20,000,000
Grapes (table)	1923	340,000	Tons	35 00	11,900,000
	1922	308,000	Tons	52 00	16,016,000
	1921	210,000	Tons	75 00	15,750,000
	1920	190,000	Tons	75 00	14,250,000
	1919	200,000	Tons	75 00	15,000,000
Oranges	1923	22,800,000	Boxes	2 10	47,880,000
	1922	20,500,000	Boxes	2 00	41,000,000
	1921	13,000,000	Boxes	2 80	36,400,000
	1920	21,600,000	Boxes	2 18	47,088,000
	1919	15,528,000	Boxes	2 75	42,702,000
Lemons	1923	4,800,000	Boxes	1 90	9,120,000
	1922	3,400,000	Boxes	3 30	11,220,000
	1921	4,050,000	Boxes	3 45	13,973,000
	1920	4,955,000	Boxes	2 92	14,469,000
	1919	3,499,000	Boxes	2 00	6,998,000
Figs	1923	9,000	Tons	90 00	\$10,000
	1922	11,000	Tons	120 00	1,320,000
	1921	9,600	Tons	145 00	1,392,000
	1920	12,300	Tons	90 00	1,107,000
	1919	12,000	Tons	150 00	1,800,000

TABLE VIII.—*Production and Value of Specified Fruit Crops, 1919-1923—Continued.*

Crop	Production	Unit	Farm value, December 1	
			Per unit	Total
Olives.....1923	17,000	Tons	\$65 00	\$1,105,000
.....1922	10,000	Tons	125 00	1,250,000
.....1921	8,200	Tons	90 00	738,000
.....1920	8,000	Tons	95 00	760,000
.....1919	8,500	Tons	160 00	1,408,000
Almonds.....1923	11,000	Tons	260 00	2,860,000
.....1922	8,500	Tons	290 00	2,465,000
.....1921	6,000	Tons	320 00	1,920,000
.....1920	5,500	Tons	360 00	1,980,000
.....1919	7,250	Tons	440 00	3,190,000
Walnuts.....1923	25,000	Tons	400 00	10,000,000
.....1922	27,000	Tons	360 00	9,720,000
.....1921	19,500	Tons	400 00	7,800,000
.....1920	21,000	Tons	400 00	8,400,000
.....1919	28,100	Tons	550 00	15,455,000

early in December. Some injury occurred from the late December and early January frosts and may reduce the December estimate a million or more boxes.

Estimating the value of the orange crop is a most difficult problem. The exact valuation of the 1923-1924 crop can not be determined until the marketing season is over which will be about October 31, 1924. In order to make an estimate of the value of all crops produced in the state it is necessary to include the probable price which the 1923-1924 orange crop will net the grower delivered at the packing sheds. Only an estimate can be made based on conditions prevailing about December 1. The prices per box given in Table VIII for 1919 to 1922, inclusive, have been revised and indicate very closely what the grower actually received in those years.

The orange crop of 1922-1923 turned out much better than estimated at the beginning of the marketing season. This was due largely to more favorable conditions for the proper sizing of fruit than had been anticipated and also less damage to trees than expected following the severe freeze of January, 1922.

Lemons—The lemon crop of 1922-1923 was more severely reduced by injury to trees from the freeze of January than was originally known and has caused an important reduction in the revised estimate for that year. Conditions are much better for the crop now being harvested and present indications are that the 1923-1924 lemon crop will be larger than that of any previous year.

The value of the lemon crop must be determined in much the same manner as the value of the orange crop; thus the estimated value of lemons grown in 1923-1924 will be subject to revision at the end of the shipping year.

Figs—The bearing acreage of figs showed some increase the past year. However, adverse weather conditions during the latter part of September and early part of October reduced production below that of 1922.

Olives—A revival of interest in the olive industry has been quite evident the past two years on account of better marketing conditions, particularly for pickled olives. In northern and central California trees generally bore quite heavily with the result that sizes were rather small

and a greater tonnage had to be turned to the production of oil than is usually the case. Some demand has arisen in the eastern states for fresh olives and it is estimated that about 1000 tons were shipped east last year to be sold to consumers for making their own pickled olives.

Almonds—There has been some increase in the bearing acreage devoted to the almond crop, and this, along with favorable conditions at blossom time and during the remainder of the season, produced the largest crop in the history of the state.

Walnuts—There also was some new bearing acreage of walnuts but conditions were not so favorable during a part of the season and a smaller crop was harvested than in 1922. The estimate of tonnage given in Table VIII is for the total crop produced and not alone for shipments to the trade of uncracked nuts.

Other Fruits—Avocados, dates, pomegranates and persimmons add many thousands of dollars to the annual value of California fruits. Strawberries, blackberries, loganberries, dewberries, currants, etc., classed by the Census Bureau as small fruits, were valued at \$3,092,852 in 1919. Conditions were favorable the past year for both the production and marketing of such small fruits and a conservative valuation for 1923 is about \$2,500,000.

VEGETABLE CROPS.

California ranks as the foremost state in the production of vegetables. Onions, potatoes and sweet potatoes are classed as field crops in this report.

Table I gives the estimated acreage and value of all vegetable crops for 1919 to 1923 inclusive. In Table IX is given for 1919 to 1923 inclusive the estimated acreage of the principal commercial vegetable crops with those of minor importance grouped under the head of "All Other Vegetables;" while in Table X is given the estimated value of the same crops for the years named. Table XI gives the carlot shipments of vegetables from California as reported by the Market News Service, Bureau of Agricultural Economics.

TABLE IX.—*Acreage of Specified Vegetable Crops, 1919-1923.*

	1919	1920	1921	1922	1923
Asparagus.....	17,350	19,810	20,990	21,540	29,380
Cabbage.....	6,830	7,860	7,320	7,320	5,300
*Cantaloupes.....	26,280	30,210	28,270	40,710	33,900
Cauliflower.....	6,760	6,190	6,700	6,600	6,010
Celery.....	4,900	5,890	4,520	5,380	5,250
Cucumbers.....	2,580	2,320	2,460	1,940	2,530
Lettuces.....	7,670	17,880	15,340	18,150	24,700
Spinach.....	3,920	3,750	6,060	6,990	11,770
Tomatoes (canning).....	44,910	28,340	6,860	24,140	27,760
Tomatoes (table).....	9,470	13,220	8,370	7,170	13,100
Green Peas (commercial).....	5,750	6,100	5,760	7,910	9,820
Green Peas (canning).....	3,400	2,770	2,360	3,970	4,410
†All other vegetables.....	21,430	23,000	25,000	28,000	30,000
Watermelons.....	6,060	5,900	9,360	10,520	8,480
Totals.....	167,340	173,240	149,370	190,340	212,410

*Includes cantaloupes, casabas, Persians and honey dews.

†Includes artichokes, peppers, carrots, beets, green beans, radishes, pumpkins, squash, turnips, etc.

TABLE X.—Value of Specified Vegetable Crops, 1919-1923.

	1919	1920	1921	1922	1923
Asparagus.....	\$3,328,000	\$3,973,000	\$3,012,000	\$6,661,000	\$13,265,000
Cabbages.....	983,000	1,031,000	709,000	1,156,000	1,581,000
*Cantaloupes.....	8,796,000	8,599,000	7,024,000	13,858,000	14,462,000
Cauliflower.....	1,764,000	2,112,000	1,796,000	3,901,000	5,159,000
Celery.....	3,199,000	4,294,000	2,373,000	3,401,000	2,385,000
Cucumbers.....	223,000	312,000	342,000	297,000	325,000
Lettuce.....	2,750,000	4,475,000	5,396,000	6,682,000	7,896,000
Spinach.....	669,000	716,000	907,000	1,118,000	1,795,000
Tomatoes (canning).....	5,140,000	3,118,000	405,000	2,483,000	2,504,000
Tomatoes (table).....	985,000	725,000	578,000	1,352,000	2,550,000
Green peas (commercial).....	1,206,000	1,220,000	1,165,000	1,298,000	1,937,000
Green peas (canning).....	157,000	280,000	98,000	389,000	139,000
† All other vegetables.....	3,567,000	3,600,000	3,200,000	4,200,000	4,800,000
Watermelons.....	644,000	664,000	599,000	646,000	1,676,000
Totals.....	\$33,411,000	\$35,119,000	\$27,904,000	\$47,442,000	\$60,474,000

*Includes cantaloupes, casabas, Persians and honey dews.

†Includes artichokes, peppers, carrots, beets, green beans, radishes, pumpkins, squash, turnips, etc.

TABLE XI.—Carlot Shipments of Vegetables from California, 1919-1923.

	1919	1920	1921	1922	1923
Asparagus.....	377	419	344	304	458
Cabbages.....	1,395	1,412	879	737	683
Cantaloupes.....	12,010	13,147	13,177	15,472	16,465
Carrots.....	*	116	18	22	27
Cauliflower.....	2,168	2,693	3,138	3,136	3,570
Celery.....	1,796	2,494	2,799	3,474	4,524
Cucumbers.....	*	*	104	68	125
Green beans.....	*	*	*	20	23
Lettuce.....	2,731	7,422	9,671	9,744	15,084
Peppers.....	*	34	19	59	62
Spinach.....	*	427	48	302	455
Tomatoes.....	2,186	1,956	1,780	2,280	3,284
Mixed vegetables.....	6,118	4,166	4,121	3,736	4,331
Watermelons.....	3,300	3,394	3,763	4,284	4,049
Totals.....	32,081	37,680	39,861	43,638	53,140

*Not available.

NOTE.—Shipments are given for the calendar year and not the crop year.

ESTIMATES OF CALIFORNIA FRUIT ACREAGES.

Acreage estimates of the principal fruit crops grown in California (as of January, 1924) are shown in Table XII to XIX inclusive. These figures are segregated as to bearing and nonbearing acreages for each county and the state as a whole. The 1923 plantings of tree fruits are not included in the county totals of nonbearing acreage, but the total plantings for the state are carried in footnotes on each page. The 1922 and 1923 plantings of the different classes of grapes are shown in Table XIX and constitute the nonbearing acreage. It should be understood that the bearing acreage reported as of January, 1924, should bear fruit in 1924.

The acreage data have been compiled from reports of the County Horticultural Commissioners and checked with figures of the Bureau of the Census and all other such available information. Where a decrease is noted in the bearing acreage of some of the counties, it is either a revision of estimates of the County Horticultural Commissioner brought about by a more complete survey, or the mortality of trees has not been offset by an increase in the number of trees coming into bearing. Fruit trees planted in yards and small family orchards are not considered, account being taken only of commercial plantings. It is believed that these acreage figures are more nearly accurate than any that have heretofore been compiled.

There is more or less variation in different counties as to the distance between trees in commercial plantings. This is particularly true of apples, as shown by comparison between the Watsonville District (Santa Cruz, Monterey counties) and Sonoma County. In the Watsonville District the number of trees will average about 56 to the acre, while in Sonoma County there are approximately 76 to the acre. In the majority of the apple growing counties of the state the orchards will average about 70 trees to the acre. More or less variation in the number of trees per acre is found in other varieties of fruit. This is particularly evident among the plantings of almonds. The early plantings of almonds were at the rate of about 80 trees to the acre, while during the last few years the majority of plantings average only 50 trees to the acre. In reducing tree counts to an acreage basis the estimates used were about as follows: peaches, pears, plums, (prunes and cherries, 100 trees to the acre; apricots, 80 trees to the acre; figs, 40 trees to the acre; almonds and olives, 60 trees to the acre; oranges and grapefruit, 90 trees to the acre; and lemons, 80 trees to the acre. In walnut orchards there is considerable variation in distances between trees. Plantings of the past few years have been on the basis of about 19 trees to the acre, while in earlier plantings trees were planted much closer together.

The different varieties of grapes have been arbitrarily arranged by classes in accordance with their general use rather than by considering the methods of disposal during recent seasons. That is, recognized raisin varieties such as Muscats, Thompsons and Sultanas are placed exclusively in the raisin grape class whether or not the crop would be used for raisin, table or juice purposes. Strictly wine grape varieties are included in the wine grape class whether or not they were shipped fresh, pressed or made into dried grapes.

TABLE XII.—Estimated Acreage Fruit Crops by Counties—Bearing and Nonbearing—for 1924.

	Apples		Peaches		Pears	
	Bearing	*Non-bearing	Bearing	*Non-bearing	Bearing	*Non-bearing
The State.....	59,345	18,570	120,947	28,455	45,407	25,593
<i>District No. 1.</i>						
Humboldt.....	1,450	65	110	5	500	100
Mendocino.....	550	450	125	80	605	1,450
<i>District No. 2.</i>						
Shasta.....	270	35	800	400	120	35
Siskiyou.....	800	325	90	15	40	30
<i>District No. 3.</i>						
**Lassen.....	132	16	40	5	7	2
xModoc.....	430	195	30	7	28	9
<i>District No. 4.</i>						
Alameda.....	425	25	65	30	800	25
Contra Costa.....	300	236	739	137	2,000	1,207
Lake.....	245	26	38	24	2,130	3,356
Marin.....	80	24	35	6	120	80
Monterey.....	4,976	185	100	32	350	1,460
Napa.....	400	350	100	50	750	1,500
San Benito.....	187	20	549	379	531	394
San Luis Obispo.....	2,427	1,209	1,051	520	2,038	627
San Mateo.....	288	28	71	16	128	62
Santa Clara.....	1,200	76	3,100	536	2,552	560
xSanta Cruz.....	15,500	500	175	25	500	100
Sonoma.....	8,950	9,500	650	125	1,300	500
<i>District No. 5.</i>						
Butte.....	250	36	2,650	240	462	135
xColusa.....			71	27	44	9
Glenn.....	67	2	368	107	524	53
Sacramento.....	245	75	2,341	1,335	6,400	3,600
xSolano.....	55	18	3,000	700	3,500	894
Sutter.....	92	6	7,579	2,502	362	256
Tehama.....	315	30	1,472	493	412	15
Yolo.....	64	10	1,420	600	1,342	840
Yuba.....	705	15	1,055	575	1,700	810
<i>District No. 5a.</i>						
Fresno.....	1,105	180	24,000	125	175	50
Kern.....	800	925	600	250	800	700
Kings.....			5,200	800		40
Madera.....	120		1,641	1,251	4	
Merced.....	85	18	8,409	3,365	147	31
San Joaquin.....	152	18	5,000	1,157	1,011	323
Stanislaus.....	84		7,915	3,579	247	151
Tulare.....	1,336	176	9,449	3,110	418	122
<i>District No. 6.</i>						
**Amador.....	110	22	178	10	38	6
Calaveras.....	158	26	30	10	5	1
El Dorado.....	400	198	600	207	1,800	870
Inyo.....	700	1,250	120	10	115	415
**Mariposa.....	180	22	24	6	6	2
Nevada.....	300		150	25	950	420
Placer.....	484	11	8,215	976	3,280	1,404
Tuolumne.....	900	130	124	10	75	25
<i>District No. 8.</i>						
Imperial.....					60	20
Los Angeles.....	1,031	650	6,198	1,122	4,119	1,518
Orange.....	312	300				
Riverside.....	2,439	201	5,142	1,243	1,096	390
San Bernardino.....	5,465	622	7,690	1,601	956	545
San Diego.....	2,355	227	2,155	530	800	209
Santa Barbara.....	170	64	197	65	30	20
Ventura.....	256	73	83	32	30	172

*1923 plantings not included.

**Data from the Census.

xReport Commissioner of Horticulture, 1923.

Estimated acreage planted in state, 1923: Apples, 1,698; peaches, 28,885; pears, 8,276.

TABLE XIII.—Estimated Acreage Fruit Crops by Counties—Bearing and Nonbearing—for 1924.

	Apricots		Plums		Prunes	
	Bearing	*Non-bearing	Bearing	*Non-bearing	Bearing	*Non-bearing
The State.....	68,887	21,022	26,058	7,821	138,558	47,261
<i>District No. 1.</i>						
Humboldt.....	20	30	150	25		700
Mendocino.....	30	17	10	12	800	
<i>District No. 2.</i>						
Shasta.....	20		200		1,400	207
Siskiyou.....	4	3			20	4
<i>District No. 3.</i>						
*Lassen.....			37	3		
xModoc.....	10	4	27	5		
<i>District No. 4.</i>						
Alameda.....	3,995	500	400	100	2,000	300
Contra Costa.....	800	238	25	28	700	352
Lake.....	36	17			1,128	1,396
Marin.....	50	8	9		50	50
Monterey.....	2,176	400	10	13	125	320
Napa.....	50	90	75	30	7,500	4,000
San Benito.....	3,933	1,025	10	10	3,581	1,636
San Luis Obispo.....	710	552	53	126	1,503	3,287
San Mateo.....	83	61		7	239	10
Santa Clara.....	12,733	4,267	1,400	100	49,164	14,336
xSanta Cruz.....	1,750	250			1,300	100
Sonoma.....	50	30	350	200	15,025	8,000
<i>District No. 5.</i>						
Butte.....	36	34	117	54	6,882	1,743
xColusa.....	250	125	80		3,000	2,800
Glenn.....	173	330	15		2,525	711
Sacramento.....	250	400	2,600	1,000	2,300	800
xSolano.....	3,476	324	3,810	420	8,274	1,103
Sutter.....	75	18	183	177	5,441	919
Tehama.....	285	207	10	15	2,066	180
Yolo.....	1,569	460	896	276	2,000	700
Yuba.....	175	45	400	75	1,060	275
<i>District No. 6a.</i>						
Fresno.....	2,850	500	1,200	1,100	1,207	755
Kern.....	695	805	150	350	540	160
Kings.....	3,000	350	100	100	1,500	100
Madera.....	525	564	136	151	22	89
Merced.....	638	501	114	106	157	178
San Joaquin.....	901	270	1,464	326	1,650	466
Stanislaus.....	2,090	1,306	332	72	347	155
Tulare.....	1,998	495	2,429	958	13,481	976
<i>District No. 6.</i>						
**Amador.....	9		210	20	215	20
Calaveras.....	20	3	15	2	7	5
El Dorado.....			700	256		
Inyo.....			12	8	2	
**Mariposa.....			27			
Nevada.....			225	40		
Placer.....	158	23	6,873	1,304		
Tuolumne.....			6			
<i>District No. 8.</i>						
Imperial.....	40					75
Los Angeles.....	4,992	866	663	150	332	
Orange.....	320					106
Riverside.....	6,949	743	51	14	304	25
San Bernardino.....	2,539	213	140	33	40	182
San Diego.....	620	95	278	149	404	14
Santa Barbara.....	240	129	23			23
Ventura.....	7,564	4,724	13	6	177	

*1923 plantings not included.

**Data from the Census.

xReport Commissioner of Horticulture, 1923.

Estimated acreage planted in state, 1923: Apricots, 12,126; prunes, 11,027; plums, 4,502.

TABLE XIV.—Estimated Acreage Fruit Crops by Counties—Bearing and Nonbearing—for 1924.

	Cherries		Figs		Olives	
	Bearing	*Non-bearing	Bearing	*Non-bearing	Bearing	*Non-bearing
The State.....	10,468	2,742	23,982	24,269	26,210	6,224
<i>District No. 1.</i>						
Humboldt.....	30	10				
Mendocino.....	50	35	10			
<i>District No. 2.</i>						
Shasta.....	30		20	2	200	1,000
Siskiyou.....	75	20				
<i>District No. 3.</i>						
**Lassen.....	5	2				
xModoc.....	16	11				
<i>District No. 4.</i>						
Alameda.....	550	345	15	2		
Contra Costa.....	200	12	12	40	50	
Lake.....	10	3	10	2	25	7
Marin.....	10	3				
Monterey.....	25		6		3	
Napa.....	300	30	11			
San Benito.....	21	41				
San Luis Obispo.....	21	56	9	35	5	4
San Mateo.....	15	7	1	8	120	2
Santa Clara.....	2,000	92	40		50	4
xSanta Cruz.....	300		5			
Sonoma.....	950	450	25	5	130	63
<i>District No. 5.</i>						
Butte.....	35	14	575	84	2,800	1,550
xColusa.....	5	4	35	50	125	4
Glenn.....	7	3	326	281	573	38
Sacramento.....	314	198	130	65	3,500	1,000
xSolano.....	1,406	23	85	7	30	14
Sutter.....	160	21	152	10	75	8
Tehama.....	9	16	90	62	518	30
Yolo.....	45	20	450	275	146	10
Yuba.....	40	20	360	55	830	70
<i>District No. 5a.</i>						
Fresno.....	77	38	9,295	10,767	900	550
Kern.....	40		275	75	357	336
Kings.....		40	20	28	200	72
Madera.....			311	2,329	445	244
Merced.....	4	7	3,257	6,497	272	57
San Joaquin.....	1,696	582	691	2,076	651	62
Stanislaus.....	100	33	1,535	717	379	82
Tulare.....	121	4	5,496	401	5,954	30
<i>District No. 6.</i>						
**Amador.....	9	4				
Calaveras.....	5	1	10	3	83	50
El Dorado.....	100	130	9			
Inyo.....	8	4				
**Mariposa.....			14	16		
Nevada.....	55		20			
Placer.....	588	104	62	7	352	22
Tuolumne.....	3	2	70	20		
<i>District No. 8.</i>						
Imperial.....			70		60	
Los Angeles.....		22	93	140	2,066	244
Orange.....			90	17	150	
Riverside.....	519	135	73	25	1,684	433
San Bernardino.....	299	155	50		1,072	200
San Diego.....	157	25	162	135	1,618	38
Santa Barbara.....	30	20	6	11	375	
Ventura.....	28		6	22	412	

*1923 plantings not included.

**Data from the Census.

xReport Commissioner of Horticulture, 1923.

Estimated acreage planted in state, 1923: Cherries, 1,077; olives, 758; figs, 7,112.

TABLE XV.—Estimated Acreage Citrus Fruits by Counties—Bearing and Nonbearing—for 1924.

	Grapefruit		Lemons		Oranges	
	Bearing	*Non-bearing	Bearing	*Non-bearing	Bearing	*Non-bearing
The State.....	4,237	1,854	48,627	7,377	190,153	14,447
<i>Northern California.</i>						
Butte.....	16	-----	46	-----	1,850	53
xColusa.....	-----	-----	700	-----	20	-----
Glenn.....	20	-----	100	-----	717	43
Placer.....	-----	-----	-----	-----	275	-----
Sacramento.....	40	-----	-----	-----	1,530	25
xSolano.....	-----	-----	-----	-----	90	10
Tehama.....	-----	-----	-----	-----	18	-----
Yolo.....	-----	-----	-----	-----	35	1
Yuba.....	-----	-----	-----	-----	220	15
<i>Central California.</i>						
Fresno.....	5	12	200	140	2,088	424
Kern.....	38	-----	10	-----	1,225	75
Merced.....	-----	-----	1	3	5	12
San Joaquin.....	-----	-----	6	3	52	6
Stanislaus.....	-----	-----	19	7	175	6
Tulare.....	1,172	3	2,678	4	35,686	87
<i>Southern California.</i>						
Imperial.....	450	1,500	-----	-----	-----	-----
Los Angeles.....	378	97	11,263	4,277	39,825	6,613
Orange.....	63	28	9,536	1,485	41,226	3,151
Riverside.....	453	147	5,005	186	18,753	588
San Bernardino.....	1,500	51	5,000	600	38,759	1,933
San Diego.....	84	16	7,092	341	4,342	45
Santa Barbara.....	8	-----	1,360	14	130	16
Ventura.....	10	-----	5,611	317	3,132	1,344

*1923 plantings not included.

xReport Commissioner of Horticulture, 1923.

Estimated acreage planted in state, 1923: Grapefruit, 1,118; oranges, 555; lemons, 335.

Data on the acreage of citrus fruits by counties have been arranged according to the districts recognized by the Citrus Exchange, growers, and the trade in general. Many of the other counties have a few orange and lemon trees growing in yards and family orchards but which cannot be considered of commercial importance.

TABLE XVI.—Estimated Acreage of Oranges by Varieties—Bearing and Nonbearing—for 1924.

	Navels		Valencias		Miscellaneous	
	Bearing	*Non-bearing	Bearing	*Non-bearing	Bearing	*Non-bearing
Los Angeles.....	18,913	2,200	20,144	4,413	768	-----
Orange.....	2,966	136	37,528	3,005	731	10
Riverside.....	15,000	455	3,347	125	406	-----
San Bernardino.....	29,247	1,212	8,577	721	935	-----
Tulare.....	26,180	46	9,506	41	-----	-----

*1923 plantings not included.

TABLE XVII.—Estimated Acreage Fruit Crops by Counties—Bearing and Nonbearing—for 1924.

	Almonds		Walnuts		Total acreage all tree fruits	
	Bearing	*Non- bearing	Bearing	*Non- bearing	Bearing	*Non- bearing
The State.....	56,646	35,794	70,565	21,172	890,090	262,601
<i>District No. 1.</i>						
Humboldt.....			75	25	2,335	260
Mendocino.....	11		25	137	2,216	2,881
<i>District No. 2.</i>						
Shasta.....	60				3,120	1,679
Siskiyou.....	3	3	10	10	1,042	410
<i>District No. 3.</i>						
*Lassen.....					221	28
xModoc.....					541	231
<i>District No. 4.</i>						
Alameda.....	400		200		8,850	1,327
Contra Costa.....	2,500	522	2,500	1,537	9,826	4,309
Lake.....	300	346	507	548	4,429	5,725
Marin.....	10	7	2	10	366	188
Monterey.....	2,400	150	1		10,202	2,560
Napa.....	20	23	100	140	9,306	6,213
San Benito.....	130	26	117	99	9,059	3,630
San Luis Obispo.....	8,489	21,987	359	23	16,665	28,426
San Mateo.....	6	4	71	20	1,022	225
Santa Clara.....	200	160	2,110	390	74,549	20,521
xSanta Cruz.....					19,530	975
Sonoma.....	25	15	580	500	28,035	19,388
<i>District No. 5.</i>						
Butte.....	5,133	572	430	185	21,282	4,700
xColusa.....	3,200	5,900	40	15	7,573	8,934
Glenn.....	2,703	217	119	43	8,237	1,531
Sacramento.....	2,376	551			22,026	9,049
xSolano.....	1,776	126	174	53	25,676	3,692
Sutter.....	2,080	32	270	62	16,479	4,011
Tehama.....	662	24	47	246	5,904	1,318
Yolo.....	5,554	2,000	30	4	13,551	5,276
Yuba.....	290	60	10	20	6,845	2,035
<i>District No. 5a.</i>						
Fresno.....	84	167	160	150	43,346	14,958
Kern.....	170	80	10	20	5,710	3,776
Kings.....	15	5			10,035	1,535
Madera.....	141	108			3,345	4,736
Merced.....	3,321	599	190	132	16,600	11,506
San Joaquin.....	5,592	481	3,489	1,394	22,355	7,164
Stanislaus.....	4,170	1,080	292	236	17,685	7,424
Tulare.....	832	46	917	76	81,967	6,488
<i>District No. 6.</i>						
*Amador.....	14	7			783	89
Calaveras.....	23	7	75	25	431	133
El Dorado.....			20	24	3,629	1,085
Inyo.....				1	957	1,088
*Mariposa.....					251	46
Nevada.....			112		1,812	485
Placer.....	389	20			20,676	3,871
Tuolumne.....			48	50	1,226	237
<i>District No. 8.</i>						
Imperial.....					680	1,520
Los Angeles.....	1,062	166	22,131	6,787	94,153	22,727
Orange.....			16,150	890	67,847	5,871
Riverside.....	1,423	53	1,272	1,322	45,253	5,586
San Bernardino.....	8	7	1,829	971	65,347	6,956
San Diego.....	331	185	375	411	20,773	2,588
Santa Barbara.....	2	1	4,785	354	7,356	708
Ventura.....	731	57	10,933	4,262	28,986	11,032

*1923 plantings not included.

**Data from the Census.

xReport Commissioner of Horticulture, 1923.

Estimated acreage planted in state, 1923: Almonds, 5,921; walnuts, 7,912; all tree fruits, 91,302.

TABLE XVIII.—Estimated Acreage of Grapes by Classes and by Counties—Bearing and Non-bearing—for 1924.

	Bearing			Non-bearing			Total— bearing and non- bearing
	Wine	Table	Raisin	Wine	Table	Raisin	
The State.....	127,052	104,203	297,164	34,357	48,377	60,291	671,444
<i>District No. 1.</i>							
Humboldt.....	60			10			70
Mendocino.....	4,000			2,700			6,700
<i>District No. 2.</i>							
Shasta.....	75	40	30	65	35	80	325
Siskiyou.....	10	20		5	1		36
*Trinity.....	5						5
<i>District No. 3.</i>							
*Lassen.....	10						10
<i>District No. 4.</i>							
Alameda.....	2,625			900			3,525
Contra Costa.....	2,500	400		335	450		3,685
Lake.....	355			165			520
Marin.....	180			63			243
Monterey.....	150	50		100	30		330
Napa.....	11,000			1,200			12,200
San Benito.....	1,000			665			1,665
San Luis Obispo.....	775	75		566	52		1,468
San Mateo.....	115			31			146
Santa Clara.....	9,500			651			10,151
Santa Cruz.....	1,050	115		250	55		1,470
Sonoma.....	17,150			1,400			18,550
<i>District No. 5.</i>							
Butte.....	400	100		145	75		720
Colusa.....	1,000	125	500	75	75	500	2,275
Glenn.....		54	51	77	305	472	959
Sacramento.....	4,200	11,500		270	877		16,847
Solano.....	825	230		256	9		1,320
Sutter.....	94	4	7,222	387	11	1,149	8,867
Tehama.....	156	50	30	310	40	40	626
Yolo.....	1,480	1,872	1,250	900	245	475	6,222
Yuba.....	1,120	190	1,600	180	35	1,375	4,500
<i>District No. 5a.</i>							
Fresno.....	11,000	27,000	170,000	1,060	4,987	13,500	227,547
Kern.....	250	3,045	9,235	650	3,900	8,000	25,080
Kings.....	275	400	17,250	105	210	1,830	20,070
Madera.....	3,162	3,520	15,100	953	2,066	5,968	30,769
Merced.....	1,334	5,237	7,250	970	2,932	4,142	21,865
San Joaquin.....	19,042	20,633		4,826	12,174		56,675
Stanislaus.....	3,275	4,300	5,350	4,114	3,024	5,013	25,076
Tulare.....	1,700	12,430	56,100	1,129	9,239	10,677	91,275
<i>District No. 6.</i>							
*Amador.....	250						250
Calaveras.....	260	50	10	64	52	9	445
El Dorado.....	200	50		45	15		310
Inyo.....	30				75		105
*Mariposa.....	35						35
Nevada.....	120	40		15	2		177
Placer.....	3,575	1,517		109	132		5,333
Tuolumne.....	300	200		85	15		600
<i>District No. 8.</i>							
Imperial.....		2,200			2,320		4,520
Los Angeles.....	5,690	150		1,138	160		7,138
Orange.....	100	50					150
Riverside.....	497	781	914	702	2,293	1,991	7,178
San Bernardino.....	13,597	5,950	1,700	6,436	1,708	4,995	34,386
San Diego.....	2,175	1,625	3,572	200	435	75	8,032
Santa Barbara.....	350	20		50	52		472
Ventura.....		180			291		471

*Census data.

TABLE XIX.—*Estimated Acreage Planted to Grapes in 1922 and 1923.*

	Planted—1922			Planted—1923		
	Wine	Table	Raisin	Wine	Table	Raisin
The State.....	16,931	30,479	44,836	17,426	17,898	15,455
<i>District No. 1.</i>						
Humboldt.....	5			5		
Mendocino.....	1,500			1,200		
<i>District No. 2.</i>						
Shasta.....	60	20	65	5	15	15
Siskiyou.....		1		5		
<i>District No. 4.</i>						
Alameda.....	100			800		
Contra Costa.....	250	300		85	150	
Lake.....	25			140		
Marin.....	15			48		
Monterey.....	100	30				
Napa.....	700			500		
San Benito.....	550			115		
San Luis Obispo.....	350	11		216	41	
San Mateo.....	9			22		
Santa Clara.....	300			351		
Santa Cruz.....	50	35		200	20	
Sonoma.....	650			750		
<i>District No. 5.</i>						
Butte.....	75	50		70	25	
Colusa.....	50	50	375	25	25	125
Glenn.....	15	236	378	62	69	94
Sacramento.....	250	650		20	227	
Solano.....	100			156	9	
Sutter.....	75	10	933	312	1	216
Tehama.....	160	20	40	150	20	
Yolo.....	300	175	250	600	70	225
Yuba.....	180	35	895			480
<i>District No. 5a.</i>						
Fresno.....	560	3,987	12,000	500	1,000	1,500
Kern.....	50	2,000	7,000	600	1,900	1,000
Kings.....	80	150	1,550	25	60	280
Madera.....	475	1,500	4,150	478	566	1,818
Merced.....	340	1,959	2,493	630	973	1,649
San Joaquin.....	2,653	6,780		2,173	5,394	
Stanislaus.....	2,650	2,513	4,117	1,464	511	896
Tulare.....	198	6,583	6,900	931	2,656	3,777
<i>District No. 6.</i>						
Calaveras.....	50	50	5	14	2	4
El Dorado.....	5			40	15	
Inyo.....		40			35	
Nevada.....	10	2		5		
Placer.....	73	59		36	73	
Tuolumne.....	50			35	15	
<i>District No. 8.</i>						
Imperial.....		1,200			1,120	
Los Angeles.....	350	50		788	110	
Riverside.....	260	599	1,216	442	1,694	775
San Bernardino.....	3,143	834	2,439	3,293	874	2,556
San Diego.....	95	335	30	105	100	45
Santa Barbara.....	20	40		30	12	
Ventura.....		175			116	

Counties omitted in which no plantings were made in 1922 and 1923.

HORSES AND MULES.

The number of horses on January 1, 1924, shows a decrease of 5 per cent when compared with the previous year with a consequent decline in the total value of all horses of \$731,000 although the average value per head, all ages, is two dollars higher than last year. Mules have decreased in number only 1000 during the past year with no change in average value per head, all ages.

The increasing use of the automobile and tractor is no doubt the direct cause of the decrease in the number of horses and mules within the state. There was only 80.3 per cent as many horses as on January 1, 1920, and 95.1 per cent as many mules as four years ago.

In Table XXI is shown the estimated number of horses and mules on farms, by counties on January 1, for the past three years.

The total number of horses and mules in the state; the values per head for different ages, and the total value as of January 1, compared with the two previous years, are given in Table XX.

TABLE XX.—Numbers and Values of Horses and Mules as of January 1, 1922-1924.

	1922	1923	1924
<i>Horses (per head).</i>			
Under 1 year.....	\$31 00	\$31 00	\$28 00
1 to 2 years.....	51 00	49 00	49 00
2 years and over.....	87 00	86 00	88 00
All ages.....	52 00	51 00	53 00
Total number.....	363,000	340,000	323,000
Total value.....	\$30,094,000	\$27,540,000	\$26,809,000
<i>Mules (per head).</i>			
Under 1 year.....	\$43 00	\$42 00	\$36 00
1 to 2 years.....	70 00	67 00	63 00
2 years and over.....	111 00	113 00	114 00
All ages.....	102 00	103 00	103 00
Total number.....	61,000	61,000	60,000
Total value.....	\$6,222,000	\$6,283,000	\$6,180,000

HORSES AND MULES—UNITED STATES.

The total number of horses in the United States on January 1, 1924, was estimated to be 18,263,000 as compared with 18,627,000 January 1, 1923, and 19,056,000 on January 1, 1922. The average value per head in 1922 was \$70.54; in 1923, \$69.83; and in 1924, \$64.41.

The total number of mules in the United States on January 1, 1924, was estimated to be 5,436,000 as compared with 5,485,000 on January 1, 1923, and 5,467,000 on January 1, 1922. The average value per head in 1922 was \$88.09; in 1923, \$85.94; and in 1924, \$84.20.

TABLE XXI.—Estimated Number of Horses and Mules on Farms January 1, 1922-1924.

Counties	Horses			Mules		
	1922	1923	1924	1922	1923	1924
<i>District No. 1.</i>						
Del Norte.....	400	400	400	10	10	10
Humboldt.....	5,800	5,000	4,800	330	330	330
Mendocino.....	5,000	4,000	3,900	360	360	360
<i>District No. 2.</i>						
Shasta.....	3,500	3,500	3,300	200	200	200
Siskiyou.....	7,300	7,000	6,200	170	200	200
Trinity.....	1,000	1,000	900	160	160	160
<i>District No. 3.</i>						
Lassen.....	7,000	6,000	5,000	425	425	425
Modoc.....	9,000	8,000	7,400	630	630	600
Plumas.....	1,300	1,200	1,100	20	20	20
<i>District No. 4.</i>						
Alameda.....	7,500	7,200	7,000	125	125	125
Contra Costa.....	7,000	7,000	6,700	300	300	300
Lake.....	1,700	1,700	1,600	160	160	160
Marin.....	2,500	2,500	2,200	60	60	60
Monterey.....	11,000	8,000	8,000	1,220	1,220	1,180
Napa.....	3,400	3,400	3,300	300	300	300
San Benito.....	4,500	4,000	3,800	90	90	90
San Luis Obispo.....	11,000	9,700	9,600	800	800	1,000
San Mateo.....	2,300	2,300	1,900	50	50	50
Santa Clara.....	9,500	9,200	9,000	225	225	225
Santa Cruz.....	3,200	3,200	2,800	80	80	80
Sonoma.....	11,000	10,000	9,000	280	280	270
<i>District No. 5.</i>						
Butte.....	6,500	5,900	5,200	1,200	1,200	1,200
Colusa.....	3,500	3,300	3,000	2,200	2,090	1,990
Glenn.....	4,500	4,000	3,800	1,800	1,710	1,570
Sacramento.....	10,000	9,000	8,000	950	950	950
Solano.....	5,200	5,000	4,500	900	855	855
Sutter.....	5,000	4,800	4,300	1,400	1,540	1,540
Tehama.....	5,500	5,000	4,600	1,350	1,350	1,350
Yolo.....	6,000	6,000	5,500	1,700	1,720	1,720
Yuba.....	2,000	1,800	1,600	330	330	330
<i>District No. 5a.</i>						
Fresno.....	24,000	21,000	20,000	5,000	5,000	5,000
Kern.....	10,000	9,000	8,800	2,450	2,450	2,450
Kings.....	7,600	7,000	7,000	1,450	1,450	1,420
Madera.....	4,800	4,800	4,800	2,000	1,900	1,900
Merced.....	14,500	14,000	13,700	2,600	2,730	2,730
San Joaquin.....	16,000	14,000	14,700	2,000	2,000	1,920
Stanislaus.....	13,000	13,000	12,000	2,300	2,300	2,070
Tulare.....	19,000	18,000	17,000	4,300	4,300	4,255
<i>District No. 6.</i>						
Alpine.....	100	100	100	5	5	5
Amador.....	1,500	1,420	1,300	110	110	110
Calaveras.....	1,200	1,180	1,000	80	80	80
El Dorado.....	1,800	1,800	1,600	80	80	80
Inyo.....	3,500	3,500	3,000	400	400	400
Mariposa.....	1,500	1,500	1,500	310	310	310
Mono.....	500	500	500	50	50	50
Nevada.....	1,500	1,500	1,200	25	25	25
Placer.....	3,300	3,300	3,000	300	300	330
Sierra.....	800	800	700	25	25	25
Tuolumne.....	1,300	1,300	1,200	40	40	40
<i>District No. 8.</i>						
Imperial.....	10,400	9,000	8,900	4,100	4,100	3,900
Los Angeles.....	18,000	17,700	17,000	4,000	4,000	4,000
Orange.....	6,700	6,600	6,400	3,000	3,000	2,910
Riverside.....	9,200	9,200	9,200	3,200	3,200	3,260
San Bernardino.....	7,000	6,000	5,900	1,400	1,400	1,400
San Diego.....	9,500	9,000	8,600	1,150	1,175	1,120
Santa Barbara.....	10,000	8,700	8,500	600	600	580
Ventura.....	7,200	7,000	7,000	2,200	2,200	1,980
Totals.....	367,000	340,000	323,000	61,000	61,000	60,000

MILK COWS AND OTHER CATTLE.

Milk Cows—The number of milk cows on farms January 1, 1924, increased 3 per cent as compared with the previous year, while the increase since January 1, 1920 (Census year), is about 8.1 per cent. Of the total number carried as milk cows, it is estimated that about 82 per cent are of producing age.

The Dairy Service, State Department of Agriculture, reports the total production of butterfat in the state, for the year ending June 30, 1923, to be 120,056,672 pounds as compared with 105,446,108 pounds for the previous year and 99,663,270 pounds for the year ending June 30, 1921.

Other Cattle—Other cattle, which includes all cattle and calves except milk cows, decreased 1 per cent the past year, but in comparison with the total on January 1, 1920 (Census year), there is an increase of about 1.8 per cent. Prices declined about 90 cents per head for all ages as compared with the two previous years.

There were shipped into the state in 1923 about 444,000 head of cattle, while the calf crop was estimated to be 678,000 head. The losses were estimated to be 97,000 head. There were shipped out of the state 28,000 head; while the total number slaughtered, both on farms and at commercial plants was about 1,113,000 head.

In Table XXIII is shown the estimated number of milk cows and other cattle on farms by counties on January 1, for the past three years.

The total number of milk cows and other cattle in the state, the values per head for different ages, and the total value compared with the two previous years are given in Table XXII.

TABLE XXII.—Numbers and Values of Milk Cows and Other Cattle as of January 1, 1922-1924.

	1922	1923	1924
<i>Milk cows</i> (per head).....	\$76 00	\$76 00	\$76 00
Total number.....	632,000	645,000	664,000
Total value.....	\$48,032,000	\$49,020,000	\$50,464,000
<i>Other Cattle</i> (per head).			
Under 1 year.....	\$17 50	\$17 50	\$17 00
1 to 2 years.....	30 00	30 00	29 00
2 years and over.....	46 00	46 00	45 00
All ages.....	34 70	34 71	33 80
Total number.....	1,380,000	1,435,000	1,421,000
Total value.....	\$47,886,000	\$49,809,000	\$48,030,000

MILK COWS AND OTHER CATTLE—UNITED STATES.

The total number of milk cows in the United States on January 1, 1924, was estimated to be 24,675,000 as compared with 24,437,000 on January 1, 1923, and 24,082,000 on January 1, 1922. The average value per head in 1922 was \$50.98, in 1923, \$50.83 and in 1924, \$52.16.

The total number of all other cattle in the United States on January 1, 1924, was estimated to be 42,126,000 as compared with 42,803,000 on January 1, 1923, and 41,977,000 on January 1, 1922. The average value per head in 1922 was \$23.77, in 1923, \$25.57 and in 1924, \$24.99.

TABLE XXIII.—Estimated Number of Milk Cows and All Other Cattle on Farms January 1, 1922-1924.

Counties	Milk cows, including heifers over 18 months, kept for milk			All other cattle		
	1922	1923	1924	1922	1923	1924
<i>District No. 1.</i>						
Del Norte	7,500	7,500	7,200	2,000	2,000	2,000
Humboldt	28,500	29,000	29,200	38,000	38,000	36,000
Mendocino	8,000	8,000	8,200	25,000	26,000	25,000
<i>District No. 2.</i>						
Shasta	1,800	2,000	2,100	37,000	37,000	37,000
Siskiyou	9,000	9,500	9,600	39,000	43,000	43,000
Trinity	500	500	500	11,000	11,000	11,000
<i>District No. 3.</i>						
Lassen	3,200	2,900	3,200	35,000	37,000	37,000
Modoc	2,600	2,600	2,700	44,000	46,000	46,000
Plumas	2,300	2,300	2,300	7,000	7,000	7,000
<i>District No. 4.</i>						
Alameda	15,000	16,000	16,200	23,000	23,000	23,000
Contra Costa	12,000	13,000	13,500	16,000	16,000	16,000
Lake	2,600	2,500	2,700	8,000	8,000	8,000
Marin	29,500	29,500	29,500	8,000	8,000	8,000
Monterey	22,000	23,000	24,200	55,000	57,000	57,000
Napa	6,000	6,000	6,200	10,000	11,000	10,000
San Benito	4,500	4,500	4,700	29,000	29,000	29,000
San Luis Obispo	22,000	22,000	22,300	70,000	72,000	69,000
San Mateo	9,000	9,000	9,800	4,000	4,000	4,000
Santa Clara	14,500	15,000	16,000	28,000	30,000	30,000
Santa Cruz	3,800	3,800	3,700	4,000	4,000	4,000
Sonoma	30,000	30,000	30,200	16,000	18,000	18,000
<i>District No. 5.</i>						
Butte	7,000	7,500	8,000	26,000	26,000	26,000
Colusa	3,200	3,200	3,400	11,000	11,000	10,000
Glenn	6,000	6,000	6,200	17,000	17,000	16,000
Sacramento	14,700	15,000	15,300	17,000	17,000	16,000
Solano	10,000	10,500	11,700	13,000	13,000	12,000
Sutter	6,200	6,000	6,100	6,000	6,000	6,000
Tehama	3,800	3,600	4,000	32,000	33,000	34,000
Yolo	8,000	8,000	7,800	14,000	15,000	15,000
Yuba	2,000	2,000	1,800	10,000	11,000	10,000
<i>District No. 5a.</i>						
Fresno	30,000	29,500	30,400	50,000	60,000	58,000
Kern	8,800	9,200	10,200	122,000	126,000	125,000
Kings	25,000	25,500	26,000	15,000	15,000	15,000
Madera	6,400	6,000	6,300	27,000	27,000	25,000
Merced	43,000	42,500	43,200	85,000	87,000	86,000
San Joaquin	25,000	25,000	26,200	21,000	21,000	22,000
Stanislaus	45,000	45,000	46,000	32,000	32,000	32,000
Tulare	35,000	37,500	37,700	50,000	53,000	54,000
<i>District No. 6.</i>						
Alpine	200	200	200	1,000	1,000	1,000
Amador	1,500	1,500	1,500	18,000	18,000	18,000
Calaveras	1,000	1,000	1,000	20,000	20,000	20,000
El Dorado	2,800	2,800	2,900	13,000	13,000	13,000
Inyo	2,500	2,700	2,700	23,000	24,000	23,000
Mariposa	200	200	200	11,000	11,000	11,000
Mono	200	200	200	2,000	2,000	2,000
Nevada	2,500	2,600	2,700	7,000	7,500	8,000
Placer	2,400	2,400	2,600	5,000	5,500	5,000
Sierra	2,100	2,100	2,200	4,000	4,000	4,000
Tuolumne	1,000	1,000	1,100	14,000	14,000	14,000
<i>District No. 8.</i>						
Imperial	32,000	32,000	33,000	38,000	42,000	45,000
Los Angeles	33,000	35,000	37,000	31,000	34,000	34,000
Orange	5,000	5,500	6,000	11,000	10,000	10,000
Riverside	6,500	6,500	7,500	13,000	14,000	14,000
San Bernardino	6,000	7,000	7,000	16,000	16,000	16,000
San Diego	10,000	11,000	11,200	37,000	39,000	38,000
Santa Barbara	6,700	6,700	7,000	47,000	51,000	51,000
Ventura	3,000	3,000	3,600	12,000	12,000	12,000
Totals	632,000	645,000	664,000	1,380,000	1,435,000	1,421,000

SHEEP AND SWINE.

Sheep—The number of sheep on farms January 1, 1920 (Census year), was about 2,500,000. In two years the number had decreased to 2,310,000. The next year there was an increase of 4 per cent and in 1923 a further increase of 2 per cent, bringing the total number of sheep up to 2,450,000 on January 1, 1924, or 2 per cent less than four years ago.

Of the 2,402,000 sheep on January 1, 1923, it was estimated that 75 per cent or 1,800,000 were ewes and that for every 100 ewes there were marked about 89 lambs, thus making a lamb crop of 1,600,000. Conditions were very favorable during the lambing season last year and the percentage of lambs to the number of ewes was probably above the average.

The number of sheep shipped into the state in 1923 was approximately 420,000 head. Losses last year were below the average and estimated to be about 72,000 head. Shipments from the state approximated 336,000 and total slaughterings 1,588,000 head of sheep and lambs.

Swine—Revised figures place the number of swine in California on January 1, 1923, at 842,000 head. The estimated decrease during 1923 was 1 per cent, leaving about 834,000 head on farms January 1, 1924.

A decline in prices on account of the very abundant supply of hogs in the United States on January 1, 1923, as compared with January 1, 1922, probably brought about a trend toward lower production the past year.

In Table XXV is shown the estimated number of sheep and swine on farms by counties on January 1, for the past three years.

The total number of sheep and swine, the values per head for different ages or sex and the total value as of January 1, compared with the two previous years are given in Table XXIV.

TABLE XXIV.—Numbers and Values of Sheep and Swine as of January 1, 1922-1924.

	1922	1923	1924
<i>Sheep (per head).</i>			
Lambs.....	\$4 10	\$7 00	\$7 60
Ewes.....	5 30	8 00	9 00
Wethers.....	4 80	6 80	7 40
Rams.....	17 00	22 00	22 00
All sheep.....	5 30	8 10	9 00
Total number.....	2,310,000	2,402,000	2,450,000
Total value.....	\$12,243,000	\$18,711,000	\$22,050,000
<i>Swine (per head).</i>			
All ages.....	\$11 70	\$11 80	\$10 50
Total number.....	834,000	842,000	834,000
Total value.....	\$9,758,000	\$9,936,000	\$8,757,000

SHEEP AND SWINE—UNITED STATES.

The total number of sheep in the United States on January 1, 1924, was estimated to be 38,361,000 as compared with 37,223,000 on January 1, 1923, and 36,327,000 on January 1, 1922. The average value per head in 1922 was \$4.80; in 1923, \$7.51; and in 1924, \$7.88.

The total number of swine in the United States on January 1, 1924, was estimated to be 65,301,000 as compared with 68,227,000 on January 1, 1923, and 58,127,000 on January 1, 1922. The average value per head in 1922 was \$10.11; in 1923, \$11.59; and in 1924, \$9.76.

TABLE XXV.—Estimated Number of Sheep and Swine on Farms January 1, 1922-1924.

Counties	Sheep			Swine		
	1922	1923	1924	1922	1923	1924
<i>District No. 1.</i>						
Del Norte.....	1,000	1,000	1,000	800	800	1,000
Humboldt.....	55,000	50,000	53,000	13,000	12,000	10,000
Mendocino.....	95,000	95,000	98,000	25,000	25,000	22,500
<i>District No. 2.</i>						
Shasta.....	23,000	26,000	25,000	26,000	26,000	25,000
Siskiyou.....	13,000	12,000	12,000	12,000	12,000	11,000
Trinity.....	2,000	2,000	2,000	6,000	6,000	5,000
<i>District No. 3.</i>						
Lassen.....	90,000	90,000	90,000	5,000	5,000	6,000
Modoc.....	115,000	115,000	117,000	5,000	5,000	6,000
Plumas.....	4,000	4,000	4,000	1,000	1,000	1,000
<i>District No. 4.</i>						
Alameda.....	26,000	32,000	32,000	9,700	11,000	12,000
Contra Costa.....	27,000	32,000	31,000	13,000	13,000	14,000
Lake.....	15,000	18,000	18,000	8,000	8,000	8,000
Marin.....	9,000	9,000	9,000	21,000	21,000	21,000
Monterey.....	13,000	12,000	13,000	20,000	20,000	21,000
Napa.....	23,000	23,000	23,000	7,000	7,000	7,500
San Benito.....	17,000	20,000	20,000	6,500	6,500	7,000
San Luis Obispo.....	15,000	15,000	15,000	17,000	17,000	16,000
San Mateo.....	1,000	1,000	1,000	8,500	8,500	9,000
Santa Clara.....	1,000	1,000	1,000	9,000	9,000	9,000
Santa Cruz.....	1,000	1,000	1,000	6,000	6,000	6,000
Sonoma.....	62,000	59,000	60,000	19,000	19,000	19,000
<i>District No. 5.</i>						
Butte.....	46,000	52,000	53,000	22,000	22,000	22,000
Colusa.....	50,000	45,000	46,000	20,000	20,000	20,000
Glenn.....	130,000	145,000	148,000	19,000	19,000	19,000
Sacramento.....	35,000	38,000	39,000	13,000	13,000	12,000
Solano.....	100,000	105,000	106,000	12,000	12,000	11,500
Sutter.....	60,000	65,000	66,000	11,500	11,500	12,000
Tehama.....	185,000	204,000	204,000	23,000	23,000	23,000
Yolo.....	118,000	118,000	121,000	28,000	29,000	31,000
Yuba.....	58,000	58,000	56,000	4,000	4,000	4,000
<i>District No. 5a.</i>						
Fresno.....	190,000	196,000	215,000	37,000	38,700	38,000
Kern.....	160,000	167,000	173,000	31,000	31,000	32,000
Kings.....	40,000	38,000	38,000	32,000	32,000	31,500
Madera.....	30,000	30,000	30,000	12,000	12,000	12,000
Merced.....	70,000	70,000	72,000	30,000	30,000	32,000
San Joaquin.....	65,000	73,000	73,000	33,000	34,000	33,000
Stanislaus.....	35,000	35,000	35,000	21,000	21,000	19,000
Tulare.....	48,000	53,000	51,000	57,000	60,000	53,000
<i>District No. 6.</i>						
Alpine.....	2,000	2,000	2,000	150	150	100
Amador.....	8,000	7,000	7,000	5,000	5,000	4,800
Calaveras.....	24,000	27,000	27,000	4,000	4,000	4,000
El Dorado.....	11,000	11,000	11,000	2,500	2,500	2,000
Inyo.....	43,000	53,000	54,000	4,500	4,500	5,000
Mariposa.....	5,000	5,000	5,000	7,000	7,000	7,000
Mono.....	28,000	28,000	28,000	400	400	300
Nevada.....	12,000	11,000	11,000	3,000	3,000	3,000
Placer.....	25,000	24,000	24,000	4,500	4,500	4,400
Sierra.....	4,000	4,000	4,000	450	450	400
Tuolumne.....	2,000	2,000	2,000	3,500	3,500	3,000
<i>District No. 8.</i>						
Imperial.....	30,000	30,000	33,000	40,000	41,000	42,000
Los Angeles.....	26,000	26,000	28,000	38,000	38,000	39,000
Orange.....				8,000	8,000	8,000
Riverside.....	11,000	11,000	11,000	13,000	13,000	13,000
San Bernardino.....	3,000	3,000	3,000	18,000	18,000	18,500
San Diego.....	8,000	8,000	8,000	14,000	14,000	13,000
Santa Barbara.....	30,000	30,000	30,000	15,000	15,000	15,500
Ventura.....	10,000	10,000	10,000	9,000	9,000	9,000
Totals.....	2,310,000	2,402,000	2,450,000	834,000	842,000	834,000

SUMMARY OF UNITED STATES CROP REPORT.

The December estimates of the Crop Reporting Board of the United States Department of Agriculture of the acreage, production, and value (based on prices paid to farmers on December 1) of the important farm crops of the United States in 1921, 1922, and 1923, based on the reports of correspondents and field statisticians, are given in Table XXVI.

TABLE XXVI.—Summary of United States Crop Report.

Crop	Acreage	Production			Farm value, Dec. 1*	
		Per acre	Total	Unit	Per unit	Total
					cents	dollars
Corn.....	1923 104,158,000	29.3	3,054,395,000	Bushels	72.7	2,222,013,000
	1922 103,000,000	28.3	2,906,020,000	Bushels	65.8	1,978,000,000
	1921 102,000,000	29.6	3,068,560,000	Bushels	42	1,324,000,000
Winter wheat.....	1923 14,500,000	14.5	572,340,000	Bushels	95	542,625,000
	1922 14,500,000	13.8	580,000,000	Bushels	104.7	607,000,000
	1921 14,500,000	13.8	580,000,000	Bushels	95.1	591,000,000
Spring wheat.....	1923 14,500,000	11.4	480,000,000	Bushels	85.1	408,000,000
	1922 14,500,000	14.1	600,000,000	Bushels	92.3	558,000,000
	1921 14,500,000	10.6	420,000,000	Bushels	85.6	359,000,000
All wheat.....	1923 14,500,000	13.5	580,000,000	Bushels	92.3	542,625,000
	1922 14,500,000	13.5	580,000,000	Bushels	100.7	583,000,000
	1921 14,500,000	12.8	520,000,000	Bushels	92.6	484,000,000
Oats.....	1923 40,888,000	31.8	1,298,000,000	Bushels	41.5	536,670,000
	1922 40,790,000	29.8	1,215,000,000	Bushels	39.4	478,948,000
	1921 45,495,000	23.7	1,078,341,000	Bushels	30.2	325,954,000
Barley.....	1923 7,905,000	25.1	198,185,000	Bushels	54.0	106,955,000
	1922 7,317,000	24.9	182,068,000	Bushels	52.5	95,560,000
	1921 7,414,000	20.9	154,946,000	Bushels	41.9	64,934,000
Rye.....	1923 5,157,000	12.2	63,023,000	Bushels	64.7	40,804,000
	1922 5,157,000	15.5	103,362,000	Bushels	68.5	70,400,000
	1921 4,528,000	13.6	61,675,000	Bushels	69.7	47,800,000
Buckwheat.....	1923 737,000	18.9	13,920,000	Bushels	93.3	12,900,000
	1922 764,000	19.1	14,564,000	Bushels	88.5	12,900,000
	1921 680,000	20.9	14,207,000	Bushels	81.2	11,600,000
Flaxseed.....	1923 2,051,000	8.5	17,429,000	Bushels	210.6	3,670,000
	1922 1,113,000	9.3	10,370,000	Bushels	211.5	2,160,000
	1921 1,108,000	7.2	8,000,000	Bushels	145.1	1,210,000
Rice.....	1923 892,000	37.3	33,200,000	Bushels	110.3	3,670,000
	1922 1,055,000	39.2	41,408,000	Bushels	93.1	3,670,000
	1921 921,000	40.8	37,612,000	Bushels	95.2	3,670,000
Potatoes, white.....	1923 3,816,000	108.1	412,392,000	Bushels	82.3	33,900,000
	1922 4,307,000	108.1	465,000,000	Bushels	58.1	263,355,000
	1921 3,941,000	108.1	425,000,000	Bushels	110.1	398,362,000
Sweet potatoes.....	1923 993,000	17.9	17,675,000	Bushels	97.9	95,091,000
	1922 1,117,000	97.9	109,394,000	Bushels	77.1	84,295,000
	1921 1,117,000	92.5	98,654,000	Bushels	88.1	86,894,000
Hay, tame.....	1923 61,159,000	1.48	89,098,000	Tons	\$14.07	1,253,364,000
	1922 51,159,000	1.57	80,388,000	Tons	\$14.07	1,120,000,000
	1921 58,769,000	1.40	82,276,000	Tons	\$14.07	1,160,000,000
Hay, wild.....	1923 15,722,000	1.11	17,451,000	Tons	\$14.07	245,000,000
	1922 15,871,000	1.02	16,188,000	Tons	\$14.07	227,000,000
	1921 15,832,000	.98	15,514,000	Tons	\$14.07	216,000,000
All hay.....	1923 75,881,000	1.41	106,549,000	Tons	\$14.07	1,498,364,000
	1922 67,030,000	1.45	96,576,000	Tons	\$14.07	1,347,000,000
	1921 74,401,000	1.31	97,770,000	Tons	\$14.07	1,376,000,000
Tobacco.....	1923 1,820,000	810	1,474,786,000	Bushels	23.2	34,200,000
	1922 1,695,000	736	1,246,537,000	Bushels	19.9	25,700,000
	1921 1,427,000	750	1,069,695,000	Bushels	231.0	245,000,000
Cotton.....	1923 37,420,000	128.8	10,081,400	Bushels	23.2	234,800,000
	1922 33,036,000	141.5	4,678,100	Bushels	23.2	234,800,000
	1921 30,509,000	124.5	67,400,000	Bushels	23.2	234,800,000
Cotton seed.....	1923 4,476,000	1.5	6,714,000	Bushels	23.2	154,800,000
	1922 64,336,000	1.6	1,029,376,000	Bushels	23.2	234,800,000
	1921 63,531,000	1.7	1,079,927,000	Bushels	23.2	234,800,000
Clover seed.....	1923 800,000	1.5	1,200,000	Bushels	23.2	27,600,000
	1922 1,156,000	1.6	1,849,600	Bushels	23.2	42,700,000
	1921 889,000	1.7	1,511,300	Bushels	23.2	34,700,000
Sugar beets.....	1923d 651,000	10.59	6,893,000	Tons	\$7.91	54,489,000
	1922d 530,000	9.77	5,163,000	Tons	\$7.91	40,816,000
	1921d 651,000	1.36	884,000	Tons		
Beet sugar.....	1923d 530,000	1.27	675,000	Tons		
	1922d 228,000	1.35	308,400	Tons		
	1921d 241,000	1.22	295,000	Tons		
Cane sugar (L.).....	1923 241,000	1.22	295,000	Tons		
	1922 241,000	1.22	295,000	Tons		

TABLE XXVI.—Summary of United States Crop Report—Continued.

Crop	Acreage	Production			Farm value, Dec. 1*	
		Per acre	Total	Unit	Per unit	Total
Maple sugar and syrup					cents	dollars
(as sugar) ----- 1923	e15,291,000	f2.19	33,533,000	Pounds	g23.2	7,780,000
1922	e16,274,000	f2.11	34,263,000	Pounds	g21.9	7,504,000
Sorghum syrup ----- 1923	380,000	84.2	32,001,000	Gallons	86.2	27,595,000
1922	447,000	81.5	36,440,000	Gallons	71.0	25,855,000
1921	518,000	88.0	45,566,000	Gallons	62.9	28,681,000
Peanuts ----- 1923	884,000	720	636,462,000	Pounds	6.8	43,078,000
1922	1,005,000	630	633,114,000	Pounds	4.7	29,613,000
1921	1,214,000	683	829,307,000	Pounds	4.0	33,097,000
Beans h ----- 1923	1,297,000	12.1	15,740,000	Bushels	\$3.65	57,480,000
1922	1,074,000	11.9	12,734,000	Bushels	\$3.74	47,640,000
1921	777,000	11.8	9,150,000	Bushels	\$2.67	24,399,000
Grain sorghums h ----- 1923	5,776,000	18.3	105,619,000	Bushels	94.1	99,353,000
1922	5,064,000	17.9	90,524,000	Bushels	87.8	79,503,000
1921	4,635,000	24.6	113,990,000	Bushels	39.1	44,575,000
Broom corn h ----- 1923	498,000	a278	69,300	Tons	\$160.61	11,130,000
1922	275,000	a271	37,300	Tons	\$219.00	8,186,000
1921	222,000	a344	38,200	Tons	\$72.20	2,758,000
Onions ih ----- 1923	61,100	267	16,318,000	Bushels	\$81.35	22,011,000
1922	63,290	296	18,763,000	Bushels	\$80.85	15,876,000
Cabbage ih ----- 1923	98,200	7.5	740,000	Tons	\$23.22	17,183,000
1922	131,780	8.1	1,062,800	Tons	\$11.83	12,568,000
Hops h ----- 1923	15,800	1,125	17,770,000	Pounds	18.7	3,329,000
1922	23,400	1,186	27,744,000	Pounds	8.6	2,383,000
1921	27,000	1,087	29,340,000	Pounds	24.1	7,080,000
Cranberries h ----- 1923	25,000	24.4	610,000	Barrels	\$7.25	4,423,000
1922	25,000	22.4	560,000	Barrels	\$10.18	5,702,000
1921	25,000	15.4	384,000	Barrels	\$16.99	6,526,000
Apples, total ----- 1923	-----	-----	196,770,000	Bushels	102.2	201,110,000
1922	-----	-----	202,702,000	Bushels	98.6	199,848,000
1921	-----	-----	99,002,000	Bushels	168.0	166,343,000
Apples, commercial ----- 1923	-----	-----	34,403,000	Barrels	\$2.79	95,979,000
1922	-----	-----	31,945,000	Barrels	\$2.93	93,636,000
1921	-----	-----	21,557,000	Barrels	\$4.60	99,131,000
Peaches ----- 1923	-----	-----	45,702,000	Bushels	140.0	64,043,000
1922	-----	-----	55,852,000	Bushels	133.8	74,717,000
1921	-----	-----	32,602,000	Bushels	158.7	51,739,000
Pears ----- 1923	-----	-----	17,390,000	Bushels	121.1	21,053,000
1922	-----	-----	20,705,000	Bushels	106.0	21,943,000
1921	-----	-----	11,297,000	Bushels	170.6	19,268,000
Oranges (2 states) ----- 1923	-----	-----	34,800,000	Boxes	\$1.84	64,080,000
1922	-----	-----	30,200,000	Boxes	\$2.10	63,310,000
1921	-----	-----	20,300,000	Boxes	\$2.42	49,175,000
Totals ----- 1923	350,698,100	-----	-----	-----	-----	8,322,695,000
1922	350,094,470	-----	-----	-----	-----	7,449,804,000
1921	348,431,500	-----	-----	-----	-----	5,629,548,000

* Minor crop prices mostly for November 15. a Largely minimum contract price. a Pounds. b Census. Includes that portion of the cotton grown in Lower California (Old Mexico) that is ginned in the United States. c Cents per pound. d Including beets grown in Canada for the United States factories. e Trees tapped. f Per tree. g Price March 15. h Principal producing states. i Commercial crop. j Price for season.

INDEX.

A

	Page
Achemon sphinx moth (<i>Pholus achemon</i> Drury) in California	12
Acreage, California fruits	440
estimates of	452
field crops	441
Accredited herds in California	394
Agricultural chemistry	330
information	331
minerals law, administration of	421
outline	419
production, increase in, 1922	159
statistics	329
Alfalfa, crown-wart (<i>Urophlyctis alfalfa</i>) on	152
diseases in California	151
downy mildew on	152
history of stem nematode affecting	136
leaf spot (<i>Pseudopeziza medicaginis</i>) on	151
root-rot of	151
rust (<i>Uromyces medicaginis</i>) on	151
stem nematode attacks	136
control of	138
weevil (<i>Phytonomus posticus</i>)	359
Allewelt, W. F., Report of Bureau of Fruit and Vegetable Standardization	370
Anderson, LeRoy, California Prune and Apricot Association, report, 1922	295
<i>Anicetus annulatus</i>	336
Animal Industry, Division of	325-382
Anthrax	395
<i>Aphyus lounsburyi</i>	387
<i>punctipes</i>	336
Apple standardization	373
standardization act	328
Arakelian, K.	12
Harry	12
Axion, sp.	336

B

Bartlett, Dr. O. C., quarantine report for Arizona, 1922	266
quarantine conditions in Arizona	281
Basinger, A. J., eradication of the white snail (<i>Helix pisana</i>), at La Jolla, California	7
Beneficial insects, production and distribution of	339
Bentley, Charles H., address Fifty-fifth Convention Fruit Growers and Farmers	191
"A Tribute"	157
Bigelow, F. N.	165
Biological control work	334
Black leg	395
Black scale, biological control of	341
(<i>Saissetia oleae</i>)	362
Boll weevil, damage to cotton	125
Border inspection	344
Bread, standard measure of	430
Butter (See, also, Milk)	407
standards of	430

C

Camel's thorn (<i>Alhagi camelorum</i>), control of	350
Campbell, J. B., address Fifty-fifth Convention Fruit Growers and Farmers	174
Cattle, diseases	395
disease control	383
free areas	389
herds	389
number in California	382
scabies	398
statistics on	463
Celery, growing, handling and marketing of	73
statistics of production	74
U. S. standards	89
varieties grown and methods of production	79
<i>Centaurea repens</i> , Russian knapweed, a new noxious weed in California	92
control of	101
description	96
<i>Ceroplastes sinensis</i>	336
Charcoal standards	431
Cheese	408
Chemistry, analysis of samples	423
division of	330, 419
<i>Chilgeorus similis</i>	336
<i>Chrysomphalus aurantii</i>	336
Citrus white fly (<i>Dialeurodes citri</i>)	361
Clausen, C. P., foreign parasites from	336
Coal, standard measure of	430
<i>Coccis pseudomagnoliarum</i>	336
<i>Coccophagus</i> , sp.	335, 336
<i>yoshidae</i>	336
Codfish, standards	431

	Page
Codling moth (<i>Carpocapsa pomonella</i>)	361
Cole, H. E., address Fifty-fifth Convention Fruit Growers and Farmers	205
Compere, Harold	334
<i>Comperiella bifasciata</i>	336
Convention, Fifty-fifth Fruit Growers and Farmers	159
transportation committee	160
Cotton in California	125
damaged by Mexican boll weevil	125
Cotton seed, railroad cars contaminated with	51
Cover crops, amount of seed for	51
irrigation of	48
pointers	51
time of planting	430
Cream bottles standardized (<i>see, also, Milk</i>)	323
Credit systems	55
Crops, acreage of field	52
California report for 1922	329
reporting service	440
statistics, 1923	152
Crown-wart on alfalfa	192
Cunningham, S. W., address Fifty-fifth Convention Fruit Growers and Farmers	192
D	
Daniels, Gilbert B., address Fifty-fifth Convention Fruit Growers and Farmers	192
Dairy, apparatus testing	425
inspection	326
laboratories	424
production in California	414
production of butterfat	327
service	382
service report	401
Dean, M. L., report on quarantine conditions in Idaho	269
Decker, A.	93
Department of Agriculture, organization	322
Director of Agriculture, report of	321
Dorland, L. R., "Quarantine Work at the Port of Nogales, Arizona." art.	306
E	
Earley, C. P., address Fifty-fifth Convention Fruit Growers and Farmers	193
Economic poison act	330
administration of	422
outline of	419
Erb, George E., address Fifty-fifth Convention Fruit Growers and Farmers	176
European earwig (<i>Forficula auricularia</i>)	360
F	
Facts and figures regarding the deciduous fruit industry	39
Factory sanitation	410
Farmer, financing of	323
Farm labor and wages	441
Fertilizer act	330
Fertilizer law, administration of	420
outline of	419
Field crops, statistics on	442
Financing the farmer	323
Fish standards	431
Flebut, A. J., "The Achemon Sphinx Moth in California." art.	12
Fleury, A. C.	343
Fox, L. W.	7
French, E. L., response to Governor's address, Fifth Convention Western	250
Plant Quarantine Board	265
"Pest Control in the State of Washington." art.	401
Frey, J. J., report of dairy service	447
Fruit crops, statistics on	71
Fruit industry, outlook for California	449
Fruit, production of	370
Fruit and vegetable standardization (<i>see, also, Standardization</i>)	357
Fumigation, field and truck crop seeds	354
nursery stock	355
of ornamentals	358
stored products	354
vacuum	
G	
Gasoline, standard measure	432
Gleason, S. I.	357
Godfrey, G. H., "Alfalfa Stem Nematode (<i>Tylenchus dipsaci</i>)." art.	297, 299
Gordon, George, report on meat inspection	415
Grady, Chancellor, "Nurserymen's Viewpoint on Plant Quarantine." art.	294
Grain seed and warehouse standardization	377
standardization	328
Grapes, California output, 1923	322
Grape mealybug	369
mildew control	368
pests	368

	Page
Grape rootknot	139-369
control of	145
shipping by boat. Speech by E. M. Sheehan	163
white fly (<i>Trialeurodes vittatus</i>)	361
Gray, George P.	357
report of Division of Chemistry	419
H	
Hamilton, C. D., address	187
Hay, statistics on	445
Hayden, Charles F., report on Weights and Measures	429
Hazeltine, H. S.	171
Hecke, G. H., address Fifty-fifth Convention Fruit Growers and Farmers	178
a tribute to C. H. Bentley	157
annual report	322
foreword	320
"Our Future Competitors." art.	71
report on transportation conditions, 1922	159
<i>Helix pisana</i>	359
(white snail), eradication of, at La Jolla, California	7
<i>Heterodera radicola</i> , rootknot nematode, in relation to deciduous fruit trees and grapevines	127
Hodgson, Robert W., "Cover Crop Pointers." art.	48
Hogs (<i>sec. also</i> , Swine)	385-465
cholera	386
cholera tax on industry	325
Hopkins, W. B., address Fifty-fifth Convention Fruit Growers and Farmers	220
Horses, disease control	383
statistics on	461
Howard, Fred K., address Fifty-fifth Convention Fruit Growers and Farmers	216
Sun-Maid Raisin Growers, report of	204
Hoyt, C. F., report dairy laboratory	424
Hunt, Governor George W. T., address of welcome Fifth Convention Western Plant Quarantine Board	248
Hunter, Dr. W. D., "The Pink Bollworm Situation." art.	287
<i>Hyperaspis japonica</i>	336
I	
Insecticides, cost of	333
Insect pest control	359
pests, loss caused by	363
Intermediate credit bank	329
Irrigation of tomato plants	38
J	
Jacobsen, W. C.	316
report Bureau Plant Quarantine and Pest Control	332
Johnson, Ethelbert, "A New Noxious Weed in California." art.	92
Johnson grass variants	353
Judd, C. S., report on quarantine conditions in Hawaii	284
K	
Kaufman, E. E., California crop report for 1922	52
report on crop statistics	440
Kennedy, Dr. P. E.	92-94
L	
Lime sulphur, spring spraying of peaches	44
Lindland, Julius C., "U. S. Parcel Post Laws Relation to Plant Quarantine." art.	303
List, George M., report on quarantine conditions in Colorado	254
Lovett, A. L., additional report on entomological conditions in Oregon	278
Lug boxes, standards	431
Lyne, W. H., "In What Way May Plant Quarantine Regulations Unnecessarily Interfere With Trade and Commerce?" art.	252
report of quarantine conditions in British Columbia	250
M	
McCormick, E. O., "The Railroad Situation in 1922 and the Outlook for Next Year." art.	166
McCurdy, V. T., Fifty-fifth Convention Fruit Growers and Farmers	187
McDonald, Charles, on curtailing the car shortage	168
McDonald, Jack, address Fifty-fifth Convention Fruit Growers and Farmers	186
McKevitt, F. E.	166
McLean, R. R.	7, 11
Mackie, D. B.	354
Market inspection service	328
Market news service	331
Mealybugs, biological control of	342
Meat inspection law	326
inspection	382-415
per capita consumption	418
Mertz, W. M.	49
Merritt, Ralph P., address Fifty-fifth Convention Fruit Growers and Farmers	221
<i>Microtyrs</i> , sp.	336

	Page
Milbrath, D. G.	34, 146, 150, 364
"The Rootknot Nematode in Relation to Deciduous Fruit Trees and Grapevines," art.	127
Mildew, downy, on alfalfa	152
Milk bottle standards	430
bottles tested	425
butter	407
by-products	409
cans, tare weight on	430
containers	411
cows, statistics on	463
evaporated	407
graded	402
ice cream	409
law	402
manufacturing of	406
market, and cream	402
pure, law	389
testing of	411
transportation of	411
tuberculin testing	389
Mills, James, address Fifty-fifth Convention Fruit Growers and Farmers	181
Monthly bulletins discontinued	320
Morris, Earl L.	92
Mules, statistics on	461
Munz, Dr. P. A.	93

N

Nematode, rootknot, character of injury	128
control of	131-133
in relation to deciduous fruit trees and grapevines	127
losses from	127
sources of infestation	131
stem, control of	138
history of	136
of alfalfa in California	136
varieties of plants affected by	127
Nougaret, R. L.	13-366
"Rootknot on Grape," art.	139
Nursery inspection	324
Nursery service report	369

O

O'Neill, Thomas	170
Oleomargarine	412
Ornamentals, fumigation of	355
Orton, W. A. and G. H. Godfrey, "Dissemination of Plant Diseases by Contaminated Seed," art.	297
"Our Future Competitors," G. H. Hecke, art.	71
Outlook for California deciduous fruit industry	71
Overholser, Professor E. L.	41

P

Parasites, collection of	335
field liberations of	337
shipments of	339
Parish, S. B.	93
Park, Charles A., opening address Fifth Convention Western Plant Quarantine Board	237
quarantine conditions in Oregon	277
Peaches, spring spraying with lime sulphur	44
Peach leaf curl, spraying for control of	44
status of industry in California	39, 72
twig borer, history of	44
twig moth (<i>Anarsia lineatella</i>)	360
Pear, increase of plantings in California	40
leaf blister mite (<i>Eriophyes pyri</i>)	361
Pepper weevil (<i>Anthonomus engeli</i>)	360
<i>Perissopterus carnesi</i>	336
Pest Control, Bureau	332
cost of	333
<i>Pholus achemon</i> Drury, the Achemon sphinx moth in California	12
Pierce, George W., address Fifty-fifth Convention Fruit Growers and Farmers	200
Plant diseases, report on	364
Plant pests, estimated loss by	333
Plant quarantine and pest control	332-334
Plant Quarantine, report of Bureau	323-343
Plums, increased plantings in California	42
Pomeroy, H. L.	144
Potato seed certification	328-376
Pratt, O. A., "Plant Pest Control in Lower California," art.	276
Predatory animal control report	324-346
Prunes, increased plantings in California	42, 72
Puncture vine (<i>Tribulus terrestris</i>) control	353

	Page
Q	
Quarantines, border inspection	344
interior inspection	345
orders and amendments	346
port inspections	343
R	
Ramsay, H. J., address Fifty-fifth Convention Fruit Growers and Farmers	217
California Fruit Growers Exchange, report of	293
Read, F. W., "Facts and Figures Regarding the Deciduous Fruit Industry," art.	39
"Growing, Handling and Marketing Celery," art.	73
"Outlook for California Deciduous Fruit Industry," art.	71
Reeder, J. L., address Fifty-fifth Convention Fruit Growers and Farmers	202
Red spider (<i>Tetranychus telarius</i>)	360
Remington, H. H., objects of California Growers and Shippers Protective League	197
Robinson, Chas. L., "Quarantine Conditions in Washington, With Special Reference to White Pine Blister Rust Eradication," art.	262
Rodent control	325
report	346
Rogers, S. S., "Growing, Handling and Marketing Celery," art.	73
"Growing, Packing and Shipping of California Tomatoes," art.	106
status of the peach industry in California	72
Rootknot nematode, character of injury	128
control of	131-133
losses from	127
relation to deciduous fruit trees and grapevines	127
source of infestation	131
Rootknot on grapes, control of	139-145
history of	141
Root-rot on alfalfa	151
Roulland, Fred P.	91
Rush, Senator B. E.	415
Russian knapweed (<i>Centaurea repens</i>), a new noxious weed in California	93
control of	101, 352
description	96
Rust, E. W., foreign parasites	334
S	
<i>Saissetia oleae</i>	335
Scabies in cattle	398
regulation	399
Scott, C. Emben, "Diseases of Alfalfa in California," art.	151
Sechrist, C. M., address Fifty-fifth Convention Fruit Growers and Farmers	172
Seeds, analysis of	379
certification	380
laboratory	377
pure, law	378
value of pure	379
Shaw, G. W.	50
Sheehan, E. M., on grape shipping by boat	163
Sheep, disease control	384
regulation prohibiting importation of scabby	385
statistics on	465
Shipping point inspection service	373
joint state-federal	329
use of	115
Sieg, Wilmer, on car shortage	167
resolution committee report Fifty-fifth Convention Fruit Growers and Farmers	225
Smeltzer, D. E.	73
Smalley, Mr. Chris.	94
Smith, E. H., "Stem Nematode of Alfalfa in California," art.	136
Earl V.	91
Harry S.	332
biological control work	334
Snowy tree cricket (<i>Oecanthus niveus</i>)	362
Sphinx moth, control measures	27, 29, 30
description of	17
habits of	18
history in California	13-25
nature of injury and source of loss	15
Spinning, Frank R., address Fifty-fifth Convention Fruit Growers and Farmers	175
Spray, arsenical residue on grapes sprayed for control of sphinx moth	31
control of leaf curl in peaches	44
spring, of peaches with lime sulphur	44
Stabler, Harry P., address Fifty-fifth Convention Fruit Growers and Farmers	212
Stallion registration	337
Standardization, apple	373
Bureau of Fruit and Vegetable	370
Division of Bureau	327
farm products	327
grain seed and warehouse	377
value of	370
weights and measures	420
Statistics, California crop report for 1922	52
Stephens, Governor William D., address Fifty-fifth Convention Fruit Growers and Farmers	207

	Page
Strawberry root weevil (<i>Brachyrhinus oratus</i>)	360
Strong, Lee A., plant quarantine work in California	279, 332, 343
Sulphur standards	431
Swett, Frank T., budget State Department of Agriculture and College of Agriculture	217
address Fifty-fifth Convention Fruit Growers and Farmers	208
Swine, disease, control of	385
statistics on	465
T	
Teague, C. C.	341
Texas fever	325
Thompson, R. J., "Treatment of Railroad Cars Contaminated With Cotton Seed." art.	125
Tomato culture and diseases in California	34
growing, packing and shipping of	106
importance of, industry in California	106
Irrigation of	38
production of type and yield	34
transplanting of	36
U. S. standards	113
Transportation, committee sent to Washington	160
increase in freight cars	159
priority order issued by Interstate Commerce Commission	169
the railroad situation in 1922 and the outlook for next year	166
Tuberculosis, accredited herds in California	394
cause and cures	388
free area	326-339
herds	389
herds being accredited	382
testing under pure milk law	389
U	
Urbahns, T. D.	359
U. S. Biological Survey	348
U. S. Department of Agriculture, Agreements with California Department of Agriculture	327
V	
Vacuum fumigation	324-352
Vegetable crops	451
Virden, Chas. E., on car shortage situation	162
transportation committee report	195
Viticultural service	324
report	366
W	
Wages and farm labor	441
Warehouses, bonded	330
standardization of	377
Webb, Heber J., "Quarantine Conditions in Utah with Special Reference to New Legislation." art.	256
Weeds, camels' thorn	350
control of	325
report	346
Johnson grass	353
laws on	353
new introductions	352
puncture vine	353
pure seed law	378
Weed, Russian knapweed, a new noxious weed in California	92, 352
control of	101
date of introduction	94
description	96
distribution of	93
Weevil, alfalfa	359
boll, damage to cotton	125
Weights, track scales	429
Weights and Measures, division of	330
functions of	331
report of Division	429
Weishaar, L. J., "Growing, Packing and Shipping of California Tomatoes." art.	106
"Plum and Prune Plantings Increase in California." art.	72
Weldon, George P., "Spring Spraying of Peaches With Lime Sulphur." art.	44
White snail (<i>Helix pisana</i>)	359
eradication of, at La Jolla, California	7
extent of infestation	8-9
process of eradication	9
Wilkinson, W. S.	96
Wilson, R. N., "Agricultural Legislation." art.	285
address Fifty-fifth Convention Fruit Growers and Farmers	212
World conditions affect farmers	321
Y	
Young, Floyd D.	48
O	

State of California
Department of Public Works
Division of Water Rights

STREAM SYSTEMS

Covered by

ADJUDICATION PROCEEDINGS—SPECIAL INVESTIGATIONS
WATER MASTER SERVICE

LEGEND.

1—Stream systems covered by special investigations, completed or pending, under authority other than adjudication procedure.

2—Stream systems upon which Water Master service has been rendered following a determination of water rights reached through agreement after a special investigation.

3—Stream systems covered by adjudication proceedings, completed or pending.

4—Stream systems upon which Water Master service has been rendered following a determination of the water rights through the adjudication procedure.

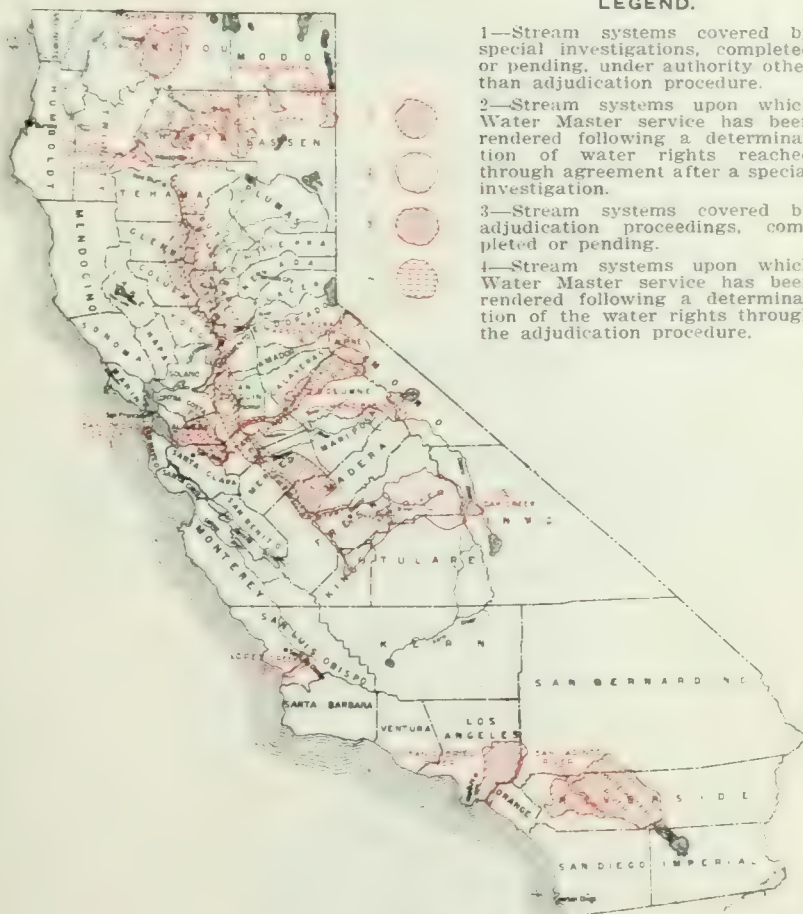


PLATE 1



PART III

Biennial Report

OF THE

Division of Water Rights

(FORMERLY STATE WATER COMMISSION)

A SUBDIVISION OF THE

DEPARTMENT OF PUBLIC WORKS

OF THE

STATE OF CALIFORNIA

*To Accompany the Second Biennial Report of
that Department and Being the Fifth Biennial
Report of the Division of Water Rights and
State Water Commission*

NOVEMBER 1, 1924

EDWARD HYATT, Jr., Chief of Division



CALIFORNIA STATE PRINTING OFFICE
JOHN E. KING, State Printer
SACRAMENTO, 1925

CONTENTS.

	Page
ORGANIZATION	6

LIST OF CHAPTERS.

CHAPTER I.

INTRODUCTION	7
Period of Report	7
Purpose of Act	7
Water Law History	8
Water Commission Act Passed	9
The Results of a Decade	9
Moral Effect of State Control	10
Activity Shown by Diagram	10
Progress During Biennial Period	11
Applications to Appropriate Water	11
Determination of Existing Rights	12
Distribution of Water	12
Assistance to Courts	13
Legal Department	13
Special Investigations	14
Federal Cooperation	17
Legislative Amendments	18
Information Available at Los Angeles	19
Reports Published	19
Demand for Information	20
Section II in Force	20
Present Riparian Development	20
Forecast of Activities	21
Desire for Firmer State Control	22
Necessity for Proper Plans	22

CHAPTER II.

WATER RIGHTS IN CALIFORNIA, HISTORICAL AND LEGAL REVIEW	25
---	----

CHAPTER III.

SUPERVISION OF THE APPROPRIATION OF WATER	31
---	----

CHAPTER IV.

ADJUDICATION OF EXISTING WATER RIGHTS	42
Oak Creek	48
Hut Creek	49
Stanislaus River	50
Shasta River	50
Burney Creek	50
Whitewater River	51
North Cow Creek	52
Oak Run Creek	52

CHAPTER V.

ADMINISTRATIVE DISTRIBUTION OF WATER	53
Kings River	54
Sacramento River	54
Shasta River	54
North Fork of Cottonwood Creek	57
Hut Creek	58
West Fork Carson River	59

CHAPTER VI.

WORK OF LEGAL DEPARTMENT	61
--------------------------------	----

CONTENTS—Continued.

CHAPTER VII.		Page
SPECIAL INVESTIGATIONS		78
San Jacinto River		78
Indian Wells Valley		80
San Joaquin River		80
Mojave River		81
San Dimas Basin		81
Whittier State School		82
Consolidated Irrigation District		83
Water Rights in Modoc County		83

CHAPTER VIII.

REVIEW OF PROGRESS ON KINGS RIVER	85
---	----

CHAPTER IX.

SAN GABRIEL INVESTIGATION	96
---------------------------------	----

CHAPTER X.

SACRAMENTO-SAN JOAQUIN RIVER PROBLEMS CONFERENCE	100
--	-----

CHAPTER XI.

SACRAMENTO-SAN JOAQUIN WATER SUPERVISOR—1924	105
--	-----

CHAPTER XII.

FINANCIAL STATEMENT	119
July 1, 1922, to June 30, 1924, inclusive.	

APPENDICES.

APPENDIX A.

COOPERATION WITH UNITED STATES GOVERNMENT DEPARTMENTS ..	120
The Geological Survey	122
The Department of Agriculture	123
The Forest Service	124
The Power Commission	124
The War Department	126

APPENDIX B.

SALINITY INVESTIGATIONS IN THE SACRAMENTO-SAN JOAQUIN DELTA	128
---	-----

APPENDIX C.

RETURN WATERS—SACRAMENTO AND SAN JOAQUIN RIVERS	131
---	-----

APPENDIX D.

DUTY OF WATER STUDIES IN THE GREAT CENTRAL VALLEY	140
Duty of Water for Rice	142
Sacramento-San Joaquin Delta	148

APPENDIX E.

IMPORTANT APPLICATIONS AND PERMITS DURING BIENNIAL PERIOD	161
---	-----

STATE OF CALIFORNIA
DEPARTMENT OF PUBLIC WORKS
DIVISION OF WATER RIGHTS
ORGANIZATION

Administration

W. F. McCLURE	-----	DIRECTOR OF PUBLIC WORKS
EDWARD HYATT, JR.	-----	CHIEF OF DIVISION OF WATER RIGHTS
E. N. BRYAN	-----	OFFICE ENGINEER
KATHERINE A. FEENY	-----	CHIEF CLERK

Legal

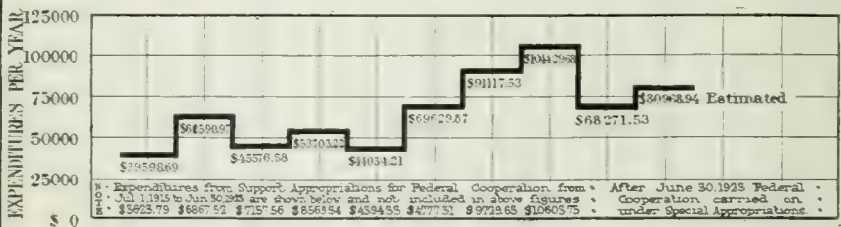
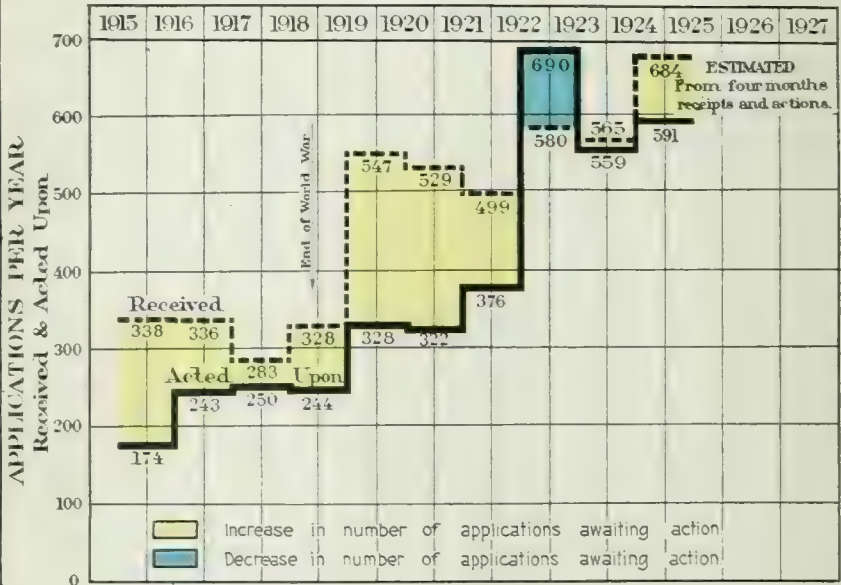
SPENCER BURROUGHS	-----	ATTORNEY
-------------------	-------	----------

Engineering

GORDON ZANDER	-----	ASSOCIATE HYDRAULIC ENGINEER
	(Adjudication, Water Distribution)	
DONALD M. BAKER	-----	ASSOCIATE HYDRAULIC ENGINEER
	(Field Investigations, Applications, Permits)	
CHARLES L. KAUPKE	-----	ASSOCIATE HYDRAULIC ENGINEER
	(Kings River Water Master)	
HAROLD CONKLING	-----	ASSOCIATE HYDRAULIC ENGINEER
	(San Gabriel Investigation)	
HARLOWE M. STAFFORD	-----	ASSOCIATE HYDRAULIC ENGINEER
	(Sacramento-San Joaquin Water Supervisor)	
HARRISON SMITHERUM	-----	ASSISTANT HYDRAULIC ENGINEER
	(Shasta River Water Supervisor)	
S. T. HARDING	-----	CONSULTING ENGINEER
	(San Jacinto Investigation)	
JOHN T. WHISTLER	-----	CONSULTING ENGINEER
	(Inyokern Investigation)	

DIVISION OF WATER RIGHTS

APPLICATIONS RECEIVED ACTIONS & EXPENDITURES APPROPRIATIONS FOR SALARY & SUPPORT BY FISCAL YEARS



APPROPRIATIONS	Fiscal	67 th & 68 th		69 th & 70 th		71 st & 72 nd		73 rd & 74 th		75 th & 76 th		77 th & 78 th	
	Years												
	Amount	\$117547.03		\$160000.00		\$136218.13		\$233700.00		\$150481.42			
	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927

REPORT OF DIVISION OF WATER RIGHTS OF STATE DEPARTMENT OF PUBLIC WORKS

NOVEMBER 1, 1924

CHAPTER I

INTRODUCTION

The Division of Water Rights is that branch of the state government having supervision of the administration of California's water resources. It was formerly known as the State Water Commission, the Water Commission Act (chapter 586, Statutes of 1913) having been passed by the legislature in 1913 and approved under referendum December 19, 1914. The office was established in San Francisco in 1915 and remained there until 1922, when it was moved to Sacramento. In 1921 the Department of Public Works was constituted by legislative enactment and under the provisions of this statute the State Water Commission became the Division of Water Rights of the State Department of Public Works, the duties of the office remaining unchanged. The main offices are now in the Forum Building, Sacramento, together with those of the Director and the other divisions of the Department of Public Works.

The Water Commission as originally created by chapter 586 consisted of three commissioners, together with necessary technical, legal and clerical assistance. In 1919 the act was amended to provide for an executive member and for two associate per diem members, and with the inception of the Department of Public Works it was again changed, and as at present constituted the Chief of Division exercises the authority formerly vested in three commissioners.

Period of Report

This report covers the activities of the office since the last biennial report of the Division of Water Rights, and is for the period September 1, 1922, to September 1, 1924. While it is a part of the Second Biennial Report of the Department of Public Works, it is in effect the fifth biennial summary of the work of the State Water Commission and Division of Water Rights, or of the administration of the Water Commission Act. In some places reference will be found to the State Water Commission and it will be remembered that this refers to the organization prior to the institution of the State Department of Public Works on July 29, 1921.

Purpose of Act

The Water Commission Act was the crystallization of a popular sentiment for state control and state conservation of its natural resources. The water law and water right situation in California had been in a deplorable condition for many years, and several earlier attempts had been made to enact legislation in California similar to that in other western states, providing for a complete water code and state supervision. Such attempts had been abortive, but at this time, 1910-1913, there was a great general awakening to the need for conservation and the Water Commission Act was passed.

To accomplish conservation and allow the proper development of this resource, the act provides a code for the initiation of new water rights to be acquired after its passage, for the adjudication or determination of rights acquired previously thereto, for the distribution by water master of an available water supply to the vested rights entitled to its use, for general stream system investigations and for various other minor matters.

The real desideratum is the third item, distribution without waste and without trouble of the water in a stream to those to whom it legally belongs. But before this can be accomplished a complete and accurate record of what the rights are is necessary. Appropriative rights acquired since 1914 are clearly recorded and classified under the provisions of the act; earlier rights, however, must be ascertained by a judicial procedure before they can be so classified. When all are known, distribution becomes possible.

It may therefore be stated that the underlying purpose of the Water Commission Act was to provide a remedy for the intolerable conditions surrounding water right questions with their continual strife, litigation, and even bloodshed, and to conserve and at the same time foster development of the remaining water resources of the state. This was to be accomplished by providing legal machinery for establishing new rights while extending protection to those already vested, for judicially determining all rights by stream systems and for distributing water to the rights so determined.

Water Law History

The history of California Water Law and development is a recital of trouble and litigation. Chapter II of this report is devoted to this subject and traces the growth of the doctrines of appropriative and riparian rights in this state, and shows that the two legal principles are, to a considerable extent, opposing and impossible of coordination.

Most of California's grievous water troubles can be traced directly to this conflict between riparian and appropriative rights. Until 1914 neither doctrine was clearly set forth in any statute. Riparian rights were recognized as inherited along with the balance of the English common law, but not mentioned by statute, and appropriative rights were after 1872 covered in a few brief sections of the Civil Code. Neither principle was clearly defined or understood, but they were and are contrary both in theory and practice.

Growth of Court Law

Naturally, confusion and conflict arose in the application of opposing principles so poorly defined, and the result has been, until recent years, continuous strife and litigation, there having been about 700 supreme and appellate court decisions on water matters since 1860. Through these decisions a system of court or judicial law grew up, which, however, did not provide a satisfactory solution.

Law Incomplete and Unsatisfactory

Due to the climatic range in California, which is from humid to arid, to changing conditions through the years and to many other causes the court decisions are widely conflicting among themselves, and

as a substitute for statute law they are incomplete as to points not passed on. On account of the complexity of the subject and the number and length of the decisions affecting it, very few attorneys or even judges could afford time to obtain a real mastery of its principles. A condition was reached where it was practically impossible to state in a difficult case—and most water cases are difficult—what the law was. The law in a particular case was what the Supreme Court ruled in that particular case, and the Supreme Court's decision was accepted only because there was no higher court to appeal to.

This condition retarded and penalized development, since litigation involving delay and expense was the almost unfailing result of any difference over water questions.

California, where irrigation was so important, had without doubt, the poorest water laws of any irrigation state, as other western states had either repudiated riparian rights or were not dependent on irrigation to a similar extent.

Water Commission Act Passed

Since about 1890 there had been a growing demand in California to remedy the legal situation by the enactment of a water code, but there was united opposition to any change on the part of the holders of vested water rights, particularly by riparian owners. The Water Commission Act was, however, passed in 1913, and, as noted above, provided a code for the orderly administration by the state of its water resources.

The Results of a Decade

The State Water Commission in 1915, when first organized, faced a most difficult situation. Its jurisdiction was limited by the hundreds of Supreme Court decrees and there were many constitutional questions in the act itself. The precedent of the other irrigation states was not available to any considerable extent, since the riparian right question did not enter into their procedure in the way that it did in California. Therefore, for the first few years especially, the Commission found it necessary to move slowly through the maze of legal entanglement in order to establish rules and procedure and precedent for handling the water problems of the state in the most orderly manner, and to afford the maximum of relief possible under the provisions of the act.

The office has now been in existence ten years and it should be possible to sum up the progress of the decade and to state whether or not the intentions of the act have been realized.

It must be admitted at the outset that the operations of the State Water Commission and the Division of Water Rights have not fundamentally changed the legal situation, nor has litigation over water matters been done away with. It has, however, been greatly reduced, considering the tremendous increase in the rate of development of water projects in the last few years.

In the years of its existence the office has issued permits for the irrigation of 1,800,000 acres of land and for the generation of over 3,000,000 hydro-electric horsepower and for great municipal and mining developments, and very few of these projects have been halted or even harassed by litigation. Of the 4164 applications to appropriate water received to September 1, 1924, permits have been issued on 1782, and 1498 have been rejected, a total of 3280 actions. Only about a half

dozen of these have been made the subject of court action, and so far not one has been reversed or modified by the court.

The office has been operated conservatively and efficiently for ten years and the improvement in the situation surrounding development of water projects at present, as compared with that before the existence of the State Water Commission, is marked to anyone familiar with conditions at both times. The background of legal history narrated explains why the state office has not been able to take firmer control in all water matters; however, the solution of the trouble has been proved and it remains for the Division of Water Rights to proceed steadily along on its course and secure greater results. New rights to the use of water are under state supervision and are recorded and classified, many old rights have been adjudicated, and distribution of water is being carried on in important areas. The value of the public records maintained will increase with the length of their continuity and as they are gradually extended and made more complete.

Moral Effect of State Control

The mere fact that there is in existence a state office having charge of water matters and enjoying the confidence of the public has had a great effect entirely outside of legal duties or powers. Technical and legal information on the points formerly so obscure can now be secured from an authoritative and impartial source. The assistance of the Division is sought in controversies over water matters not necessarily within the scope of the act, nevertheless many such controversies, vital to the areas involved, be they great or small, are worked out by the Division as an investigator or arbitrator, and the decision accepted by the parties. The most striking examples of this kind are the Kings River and the Sacramento River and its delta. These two great valleys, the greatest irrigation areas in the state, faced litigation which can only be termed destructive, but by means of physical investigations or solutions worked out under the direction of the Division the suits have been postponed or avoided. This was done without specific legal authority, simply by agreement, which was made possible by the cooperation of the many interests involved and by the recognition of the standing and position of the state office in such matters and of its ability as an impartial fact finding body.

Activity Shown by Diagram

The major function of the office has so far in its existence been the supervision of new rights, or the handling and disposing of applications to appropriate water. A graphical summary of the progress since 1915 on this feature is shown on the colored chart facing the first page of this chapter. The number of applications received by years is shown by the upper dotted line, the number acted on by issuance of permit or by rejection by a heavy full line, the difference between these lines, the yellow area, representing cases unacted upon and the blue area representing a decrease in this number of cases. In the lower diagram are shown the expenses each fiscal year and the legislative appropriation each biennium.

The diagram shows that for the first few years of the office's existence about 300 filings per year were received, but that after the end of the World War the rate increased to between 500 and 600 per year, this

change being directly due to the resumption of business activity following the war. The chart also shows that this sudden rush of work found the office unprepared and that the number of unacted on filings (yellow) increased greatly from 1919 to 1922. Appropriations and expenditures were increased to meet the situation, however, as shown on the lower half of the diagram, and in 1922-1923 a decided gain was made on the pending cases. It is to be noted from this chart that the line of actions and the line of expenses are roughly parallel, in other words the amount accomplished is determined by the amount of money expended, and a reduction in expenditures is bound to mean a reduced output.

Progress During Biennial Period

The past biennium has been one of great activity. In every line more work has been received and the accomplishments of the office have been greater than in any previous period. During the foregoing biennium larger appropriations being available, the Division had gradually expanded its offices and methods in order to handle the greatly increased volume of work. Such expansion was necessarily a slow process, since, due to the complexities of California water law, the specialized experience necessary in the technical personnel could be obtained only in the office itself. Before the end of the fiscal year 1922-1923 the results were apparent, however, and in this year nearly twice as many applications were acted on as in the previous year and considerably more than twice as many as the average of all earlier years. Relatively the same condition existed in the other lines of work. There has been a great deal more adjudication work, more distribution of water, more investigation and more miscellaneous activity than in any former biennium.

The financial record of the two years shows a lower cost per unit of accomplishment than that of any prior similar period, this being particularly true of the last fiscal year, 1923-1924, as shown generally by the diagram before referred to. While this result has been made possible partly by the increased volume of work, it is mainly due to the rigid reorganization of office methods and procedure in effect during the biennium.

Applications to Appropriate Water

Since 1914, water can be appropriated in California only by making application to this office. When an application in proper form is received, it is acted on by the Division either by granting a permit or by rejection. A permit is the necessary state permission for the applicant to divert and use the water and in case beneficial use is made as contemplated in the permit, a license or actual water right is issued the permittee. Permits which do not result in use of water are revoked.

Table 1 is a statistical summary of the important items regarding applications, permits and licenses by biennial periods and shows that in every line the period September 1, 1922, to September 1, 1924, has been one of greater activity than any similar previous period. The rate of receipt of applications to appropriate water is a fairly good index to the work coming before the office, and it is to be noted that this rate is constantly increasing.

TABLE 1.

Numerical Summary by Biennial Periods of Applications Received and Permits and Licenses Issued.

	Totals to Dec. 1, 1916	Dec. 1, 1916 to Sept. 1, 1918	Sept. 1, 1918 to Sept. 1, 1920	Sept. 1, 1920 to Sept. 1, 1922	Sept. 1, 1922 to Sept. 1, 1924	Totals
Applications received	524	531	925	1,023	1,161	4,164
Agricultural.....	429	380	658	577	976	3,020
Power.....	33	61	164	267	168	693
Mining.....	48	73	60	79	86	346
Municipal.....	8	6	16	23	52	105
Domestic.....	6	11	27	77	193	314
Applications closed.....	85	153	314	330	616	1,498
Applications pending—end of period.....	231	349	694	1,003	884	884
Permits issued	208	259	267	384	664	1,782
Agricultural.....	173	199	199	273	589	1,433
Power.....	9	14	23	45	60	151
Mining.....	22	37	34	29	60	182
Municipal.....	0	1	2	5	8	16
Domestic.....	4	8	9	32	113	166
Permits revoked.....	5	32	53	134	160	384
Permits pending—end of period.....	203	395	554	746	1,029	1,029
Licenses issued	1	36	55	58	219	369
Agricultural.....	0	23	33	30	206	292
Power.....	1	2	8	8	5	24
Mining.....	0	5	7	14	27	53
Municipal.....	0	0	0	0	0	0
Domestic.....	0	6	7	6	37	56
Licenses revoked—end of period.....	0	0	0	1	5	5

In Table 2, at the end of this chapter, is given for each county in the state, the agricultural and power development as proposed and as approved during the report period.

The character of the supervision exercised over the acquisition of new rights and the field and office procedure in connection therewith is explained in detail in Chapter III of this report, to which reference is made for further information on this subject.

Determination of Existing Rights

Chapter IV is devoted to a description of the determination work carried on during the report period, and contains a summary table of all such proceedings which have been undertaken by the office. An analysis is made of the methods which have been worked out, of the advantage of this procedure and of the probable cost to be used in making estimates. The importance of the adjudication of water rights on stream systems can hardly be overestimated since this is a necessary precedent to distribution by water master.

The Division has thoroughly worked out the engineering and legal difficulties in connection with the adjudication procedure and can effectively and economically carry on such work wherever its services are requested. The office has not hesitated to advise many areas that a solution of their water difficulties could be arrived at only through a determination of rights.

Distribution of Water

As already brought out, the ultimate object of any code for the administration of water is the establishment of a legal basis for a physical distribution of the water available to those entitled to its use. When this condition is reached on a stream system distribution solves the problem and the difficulties disappear. The cost of such work

is trivial compared to the savings accomplished and to the freedom from trouble and expense.

The Water Commission Act contains a complete and admirable provision for distribution of water by water master; however, this procedure is not applicable until all rights on the stream are legally determined. The desire for distribution of water has outstripped the completion of determinations and in many areas the Division has supervised the distribution of water simply under an agreement made by the water users. Particularly was this true during the irrigation season just closed, due to the fact that 1924 has been an exceedingly dry year. The water supply has been on most streams less than fifty per cent of normal. At the request and the expense of the landowners in their particular areas, the Division placed water masters or water supervisors on many important streams during the past summer and in every instance was successful in averting serious crop damage from lack of water, and litigation often accompanying water shortage.

A description of the activities of the Division in this line is recited in Chapter V.

Assistance to Courts

Anyone familiar with the development of water in California is aware that the legal and physical problems can not be divorced. The legal and judicial situation has already been commented on at some length, which description explains why even the simplest problems of water development may develop legal questions of magnitude. On account of the physical state and variable nature of water, the engineering problems are also most difficult. In fact the involved legal situation is directly due to the complicated physical condition. It being most difficult in the ordinary case to get accurate or complete data before a court, it is evident that there is a great chance of error in the decision reached. An embarrassing situation confronts a judge who is called upon to decide a difficult water case in which the facts are not clearly or properly presented.

It is not intended in this summary to cast any discredit upon the work of judges or attorneys in water matters. On the contrary, credit is due the courts for having been able to function at all on matters where the physical evidence was incomplete or erroneous. The fault lies, or did lie, with the system which did not provide any method for obtaining the highly specialized technical data which were absolutely necessary before a correct conclusion could be reached. The Water Commission Act remedies this deficiency to a large degree. The Division of Water Rights in acting on an application to appropriate or in carrying out an adjudication of existing rights carefully investigates and compiles the engineering data and the court then has the advantage of this impartial and complete record in applying the law to a particular case. The Division can develop the necessary facts and present them for the assistance of the courts and in this way can work with the courts to the mutual advantage of both and to the water users of the state.

Legal Department

The operations of the Division of Water Rights, therefore, while mainly of an engineering nature, are of a legal character as well, many

of the duties of the office being in fact quasi judicial. The full-time services of an attorney experienced in water matters is a vital necessity, as much so as is the staff of hydraulic engineers. A description of some of the more interesting problems referred to the attorney and an analysis of the court cases in which the Division is engaged is given in Chapter VI, entitled "Work of Legal Department."

Special Investigations

In order to allow more complete utilization of existing water supplies there is an insistent need on many stream systems for a complete hydrographic investigation. While some such cases come to the Division as requests for adjudications, others come as a request for an informal physical investigation. In some instances the existing rights are so complicated by many court decrees or by obscure but important underground water conditions that it is felt that the formal adjudication procedure might not be successful; however, if the physical facts can be determined by investigation this will suffice. Occupying as it does the impartial position of a state office well fitted to render this assistance due to its experienced and specialized personnel, the Division has done a great deal of this class of work in the last biennium. In such cases the necessary funds are advanced by the interests desiring the investigation, the state contributing only a very minor portion.

Many of these investigations involve large areas and are of statewide importance. A résumé of all such work that has been carried on during the last report period is given in Chapter VII, and some of the most important investigations are explained in separate chapters.

This phase of the Division's activity seems to be particularly necessary in southern California, where the underground water conditions enter into the problems on nearly every stream system. In this section of the state the San Gabriel, San Jacinto, Mojave, and Indian Wells valleys have been investigated in this manner in the last two years.

The demand for investigation and clarification of water problems is clearly shown by the cooperative funds received for this purpose. During the year 1923-1924 over \$32,000 in seven different funds was contributed to the Division by private interests for the purpose of special investigations, and during the first three months of the present fiscal year the office has received in cash or pledges \$29,000. When private interests, usually farmers, get together and voluntarily raise money and turn it over to a state office for investigational work it indicates not only confidence in the state office but an actual and pressing demand that such work be done.

Kings River

The investigation which has been in progress for the longest time and which has accomplished the greatest results to date is that on the Kings River, in Fresno and Kings counties. Over 600,000 acres of land are irrigated from this source and it is said to be the most important irrigating stream in the United States. The legal complications earlier referred to were nowhere better illustrated than on the Kings River. In the course of fifty years over two hundred suits had been filed concerning the use of its waters and more than forty decisions

rendered. The decisions were overlapping, conflicting and therefore impossible of full operation. The existing situation was very unsatisfactory and further development was prohibited when in 1917 an agreement was reached on the river by which the State Water Commission undertook to measure and record the actual diversion and use of water. After a few years records were available the users agreed to abide by a schedule of diversion to be devised by the Division of Water Rights and to be administered by a water master appointed by the Division. The result has been that litigation has ceased and plans for further development of the river's waters by storage are being actively prosecuted.

Kings River is the best illustration in the state of what can be done by mutual agreement and physical investigation, even when the situation appears hopeless. The water users on Kings River are to be congratulated on the fair-mindedness and cooperation which allowed such a solution, and their example is commended to other parts of the state having similar problems. A description of the Kings River work since its inception with particular reference to the work of the past two years and to the new problems coming up is given in Chapter VIII of this report.

San Gabriel River

The San Gabriel River Basin in Los Angeles County is another most important area in this state and has its own very serious problems of water development. Los Angeles County recently voted a bond issue of over \$30,000,000 to protect this valley from damage from floods.

The filing of applications by many individuals and municipalities for water from this source presented to the Division one of its most difficult problems, since the agricultural lands of this basin are highly developed, and use water both from surface and underground supplies. An investigation to take at least two years and cost about \$40,000 was arranged in July, 1923, and is in progress at the present time. The work was at first financed by contribution to the funds of the Division by the applicants, but since the investigation has started the importance to the whole valley, and to the county as well, has been realized and other interests, including the County Flood Control District, have made material contributions for this work.

A progress report on the San Gabriel investigation is presented in Chapter IX. This investigation is of more than local importance, affecting as it does one of the most valuable sections of the state. While the state has not so far materially assisted this investigation financially, it is believed that it would be both fitting and proper that some state cooperation should be extended toward such important work.

Sacramento Valley

The history of the development of the Sacramento Valley is extremely interesting and is a monument to the initiative and courage of the American pioneer and farmer. The river flows southward through the center of the valley to its junction with the San Joaquin River in the delta area, and in the past hundreds or thousands of years has built itself up on to a broad dyke from ten to fifteen feet above the elevation of the depression on either side. This resulted in the existence of large

basins on each side of the river which formerly would fill up with water during the flood season and drain out slowly during the ensuing summer, thus acting as huge equalizing reservoirs, reducing the flood flow in the lower river and maintaining the summer flow. These basins have now all been reclaimed with the result of increasing the flood danger, since the reservoirs no longer exist, and of decreasing the summer flow of the river for the same reason. Also as the lands are reclaimed irrigation is necessary and large drafts on the summer flow of the river have been made for this purpose.

The history is similar in the delta region below Sacramento. The most of this great area was formerly a tidal swamp and at times of flood the water covered the entire country, but was only two or three feet higher than ordinary high tide. As the islands have been reclaimed the water has been confined to definite channels with the result that the flood level has mounted higher and higher until it is now four to eight feet above ordinary high tide.

Thus it is seen that both in the upper and lower valleys the reclamation of lands formerly flooded has brought with it new problems which were not anticipated at the time reclamation began. These problems have become more and more acute until they can no longer be disregarded. The inhabitants of the valley were unable to conceive of a water shortage in the Sacramento River, where the great problem has always been one of protection from floods, but in 1920 the water shortage did occur, one outcome of which was a lawsuit of considerable magnitude, commonly called the Antioch suit, which cost the valley some hundreds of thousands of dollars and did not result in any solution or even basis for solution. A new suit of even greater proportions has been initiated, but is being held in abeyance pending the investigation of possible physical solutions.

Conference Held

The Division of Water Rights is intimately connected with the many water problems of the Sacramento and San Joaquin valleys, but on account of its narrow jurisdiction under the Water Commission Act could not directly attack the main problem. However, when it became apparent early in 1924 that the ensuing season would be even worse than the low year of 1920, the Division, together with the Sacramento Chamber of Commerce, called together a conference representing the two valleys to consider the situation and attempt to find a peaceable solution. The conference was held January 25 and 26, 1924, and its result has been of such overshadowing importance to the great section of the state involved that the proceedings of the meeting and of the subsequent events resultant therefrom are fully explained in later chapters of this report. Chapters IX and X deal with the conference and the work of the water supervisor during the past season and several appendices are devoted to a discussion of the special investigations incident to the general program.

Result of Conference

The conference appointed a committee to further the broad economic principles which had been adopted. The committee, realizing that the immediately necessity was to get through the coming dry year with the

minimum of loss, collected funds by voluntary subscription from the landowners and, in cooperation with the Division of Water Rights, placed a water supervisor on the river to effect the conservation of the supply and to maintain complete and accurate records concerning its use. The program was very effectively carried out, as related in the later chapters, and at the end of the season, when it was possible to estimate the results which had been obtained, it was found that millions of dollars worth of crops had been saved through the conservation efforts.

The Salt Water Situation

The damage which would have occurred to crops, had there been no conservation, would principally have occurred in the delta region from the incursion of salt water into the channels and the prevention of irrigation.

What is known as the Sacramento-San Joaquin Delta comprises about 390,000 acres of land, the annual crop production from which is valued at between \$50,000,000 and \$70,000,000. The many water channels of the delta connect directly with the upper San Francisco Bay, and may therefore be considered arms of it. As these channels are all below sea level, the only reason why salt water from the bay does not come up into them is that the fresh water in the Sacramento and San Joaquin rivers keeps it back. As the fresh water supply in the two great rivers has been diminished by irrigation diversions in the upper valleys, the salt water has come further and further into the delta area and in 1924 a very serious situation resulted. While actual damage was averted last season, the salinity situation is a grave menace to one of the richest agricultural sections of the state, and it is imperative that means for its physical solution be worked out immediately.

The Division of Water Rights has kept a careful record of the advance of the salt water during each irrigation season since 1920, and these records will be invaluable in working out the solution which is now vital to this area.

Special Studies

In carrying on the investigational work in the Sacramento and San Joaquin valleys during the past season, it was necessary to make several special investigations involving unusual technical difficulties in order to obtain the desired facts. One such worthy of note was a study of duty of water in the delta. Standard methods not being applicable to the unusual conditions, special methods were of necessity evolved and put into operation. Studies of the amount and importance of the return irrigation water into the Sacramento and San Joaquin rivers were also carried out. Interesting accounts of these investigations will be found in the appendices.

Federal Cooperation

The state-wide duties of the Division of Water Rights at many points parallel or to some degree overlap similar work being done by various agencies of the United States government. At all such points of contact a thorough method of cooperation has been carefully worked out with the federal office involved, with the result that all duplication has been

avoided and possibility of friction between the Division and the other offices eliminated. In each case that office performs the duties for which it is best fitted and which it can most economically accomplish, this policy resulting in material economy to both the Division of Water Rights and to the federal departments.

The value and the importance of this cooperation to the Division and to the state are very great, and a full description of each item of cooperation will be found in Appendix A, together with a brief report from the local supervising officer of each federal department included. The reports are by the following officials:

Geological Survey, Water Resources Branch, by H. D. McGlashan, District Engineer.

Department of Agriculture, by Frank Adams, Irrigation Manager.

Forest Service, by Paul G. Redington, District Forester.

Power Commission, by F. E. Bonner, California Representative.

War Department, by Major U. S. Grant 3d, District Engineer, Second District, California.

Irrigation Assisted by Power

A recent trend of development in California is the construction of hydro-electric power plants by irrigation districts. When the storage necessary for irrigation is built, a valuable power opportunity is also created, as the water so stored for irrigation can first be used to generate power below the storage dam before being rediverted for irrigation. The cost of such power development is remarkably low, and when the power delivered thereby is sold at market rates, the income can frequently be depended upon to pay interest not only on the power installation but upon a large part of the irrigation investment as well. Several existing irrigation districts are receiving material financial assistance in this way, and new districts are made feasible which would otherwise be entirely unsound.

Legislative Amendments

The Water Commission Act as adopted in 1913 has been amended in more or less important particulars at each succeeding session of the legislature. As at first enacted, the adjudication and distribution features were either defective or lacking. The present adjudication procedure was adopted in 1917 and the water distribution feature at the 1921 session. Amendments were also made at the last session in 1923, the most important of which were those affecting fees on applications and providing for hearings and court actions.

Filing Fees Increased

A thorough analysis of applications filed to appropriate water was made by the Division and on this basis a bill providing for a much heavier schedule of filing fees was introduced into the legislature and by that body enacted. Formerly there had been a flat fee of \$5 per application, but by the new schedule the fee is now according to the amount of water applied for, \$1 for each cubic foot per second up to 500 cubic feet per second, with a reduced rate above that amount. The new schedule has not proved inequitable except in isolated instances and has developed a considerable additional revenue, which is noted in the financial statement in Chapter XII.

Hearings

The act was also amended to provide for the holding of hearings precedent to taking action upon protested applications, it apparently having been deficient in that respect theretofore. This provision has been in effect somewhat over a year and has proved successful both in expediting action in protested cases and in reducing expense to the state in connection therewith. The operations of this amendment and of others adopted at the last session of the legislature are more fully explained in Chapter III.

Information Available at Los Angeles

More than one-third of the applications to appropriate water are received from the southern end of the state, and there has been for many years a merited demand for a branch office, or at least for an authentic source of information on the water questions from that locality. The three divisions of the Department of Public Works maintain a common office at 818 Pacific Finance Building, Los Angeles; however, the Division of Water Rights has heretofore not been able to keep anyone in attendance at the Los Angeles office qualified to give the class of advice and service needed. It has lately been possible, however, to arrange for the hydraulic engineer of the Division who is in charge of the San Gabriel River investigation to spend Monday of each week at the Department office in the Pacific Finance Building, so that this well justified demand for assistance can be at least partially met.

Similarly, the hydraulic engineer of the Division who is water master on the Kings River, and who has offices at 707 Pacific Southwest Building in Fresno, will act as the Division's representative in that section and give advice and information to those requesting it.

Reports Published

Since the last biennial report of the Division of Water Rights, several special reports or bulletins have been published.

Bulletin No. 1 of the Department of Public Works consists of three years' records—1920 to 1922, inclusive—of canal diversions and measurements of the San Joaquin River, together with return water studies made in that locality, this work having been conducted under the direction of the Division as described in the chapter on special investigations.

In 1923 five years' records of diversions from the Kings River collected by the water master were available, and to make these records available in compact and usable form the figures were recompiled and, together with storage studies, were published as Bulletin No. 2 of the Department.

Early in 1924 the Division and the Sacramento Chamber of Commerce concurrently published the full text of the proceedings of the first Sacramento-San Joaquin River Problems Conference.

The three bulletins noted were printed and widely circulated among the users of water directly interested. In addition several other reports on stream system investigations were issued in mimeograph form and made available to the localities directly affected, many of these being on the southern California investigations mentioned. The most comprehensive of such reports were those on the San Jacinto River, the Whitewater River in connection with the Whitewater adjudication, the Indian Wells Valley, and the Mojave River.

Demand for Information

It was noted earlier that one of the advantages of having a state office in charge of water matters was the existence of a central clearing house where authentic and impartial information regarding the technical and legal points of water problems could be secured. There is a most insistent demand for such information, due directly to the confused status described, and inquiries in such volume and of such a difficult nature are received as to be embarrassing to the staff of the Division of Water Rights. The Division has always endeavored to give the maximum of service coincident with its proper duties as a state office along this line. It is of course impossible to answer specific legal questions in a given case; however, the rules and regulations have been redrawn to contain as much general information concerning the legal principles of water rights as could be put into general language, and special form letters have been devised to cover certain questions constantly arising. Special questions are answered by the Division within the dictates of propriety and its ability to reply to the same.

Catalog of Existing Diversions

For the records of the Division of Water Rights to be of maximum service there should be a record of all diversions on each stream in the state. Such records are being obtained gradually by the Division in several ways. In areas which are adjudicated or otherwise determined, a complete record is obtained and more or less complete records are obtained on some stream systems in connection with new applications to appropriate. It is hoped that this record may be extended and amplified to the point where it will finally become a complete record on every stream in the state.

Section 11 in Force

Section 11 of the Water Commission Act provides that the failure to use water upon riparian lands for ten consecutive years after the passage of the act will be conclusive evidence that the water not used is not needed and is unappropriated. This section has recently become effective and there is widespread interest over the state regarding the constitutionality of such a provision. Doubtless it will be shortly brought before the courts and its constitutionality passed upon. A summary of an argument which might be made in defense of this measure is given in the chapter on legal work of the Division.

If this provision is declared unconstitutional, the problem of the disposition of the unused riparian right must be solved before the great water problem standing in the way of California's proper development can be constructively attacked.

Present Riparian Development

There seems to be a general misconception as to the extent of water development in California which has been made under claim of riparian rights. It is usually admitted that the riparian doctrine is not suitable to an irrigation territory, but the basic theory upon which riparian rights are defended is on the ground that they are vested rights and that great injustice will be done to the holders of such rights and to the great investments which have been built up upon them if the doctrine is modified.

The figures of the United States census indicate, however, that a really small proportion of the development in California has been under riparian rights. According to the census there were 4,219,000 acres irrigated in California in 1920, which acreage is classified in the census by the character of water rights under which water was received, as follows:

1. Notice filed or appropriation and use--	1,182,969	acres
2. Adjudicated by court	982,157	acres
3. Permit or license from state	105,968	acres
4. Underground	863,613	acres
5. Riparian rights	240,512	acres
6. Other and mixed	396,703	acres
7. Not reported	446,118	acres
	4,219,040	acres

Some riparian claims are probably included in the "Adjudicated by court," "Other and mixed," and "Not reported" classes. However, with only 240,000 acres directly reported as riparian, it is not probable that more than about 700,000 acres were actually under riparian rights, which would leave 3,500,000 acres under other rights. Therefore probably not more than one-sixth of the present irrigated land in the state receives its water under riparian rights. While similar figures are not available for the other uses made of water, such as power, municipal and mining, it is believed that even less will be found under riparian rights in these uses. The great power developments of the state are nearly entirely under appropriative rights and municipal and mining entirely so, as far as is known. It is concluded that if the figures on all uses were available it could be shown that the great values in California created by water development are based on riparian rights to a less degree than one-sixth, or 16 per cent, as estimated for agriculture alone.

As the laws are interpreted and administered by the courts for the greatest benefit of all the people, the attention of the courts to this statement of relative values is recommended.

Forecast of Activities

California is increasing her agriculture, industries, population and wealth at a tremendous rate, much greater than is realized by the average person. Without taking space to quote the figures, this is clearly demonstrated by the last United States census figures. There is no reason to believe that this rate of development will decrease; on the contrary, all indications are that it will increase. The earlier obstacles of isolation, creation of industries, markets, etc., are being overcome, and, basic economic features being approximately equal, it is reasonable that that section of the United States will reach the greatest development and prosperity which has the greatest natural resources. California's combination of agricultural possibilities, equable climate and hydro-electric and other resources make this state one of the most favored by nature in the entire country, if not the most favored. The future development of the state is limited by one thing, and one thing only—the water supply. Agriculture, power, municipalities, industries in general, are all limited by water supply.

While the past very dry season has stimulated interest in dependable supplies of water and has created much work for the Division of Water Rights, the ever increasing demand upon the remaining water resources

of the state is more properly due to the underlying economic reasons noted above. There has been a gradually increasing amount of work coming before the Division of Water Rights. In eleven months of 1924 more filings to appropriate have been received than in any previous year. Certainly no other forecast for the Division can be made than that there will be an increase in all lines of work.

Desire for Firmer State Control

That the water supply is California's limiting and most vital resource is becoming more or less generally recognized, this being evidenced not only by greater demands on the waters of the state but by an undercurrent of sentiment or demand for firmer state control or state direction of its use in order that it may not be wasted. The chief indication of this sentiment is perhaps the development at a cost of \$300,000 of a state plan for the use of its waters which will provide for the utmost development possible with the water supply available. This survey is at present being carried on under the direction of the Division of Engineering and Irrigation of the State Department of Public Works, and the report is expected within a few months. It is hardly reasonable to suppose that any state-wide plan for conservation of water could be made effective other than under state control. At the 1923 legislature a constitutional amendment providing for a water court was introduced and actively advocated, the water court to be created along lines similar to the Railroad Commission and to be in effect a super water commission. Within the last few months important and far-reaching resolutions have been adopted by important agricultural bodies, such as the California Irrigation District Association and the Sacramento-San Joaquin Permanent Committee advising definite state control over use of water to the end that proper conservation may not be sacrificed to meet the ends of present expediency. There have also been other attempts at legislation directed at specific points involved in the same general proposition, that of more direct supervision by the state of the development of its water resources.

Necessity for Proper Plans

It is believed that there is a very definite trend of thought in this direction, that of firmer state control of the vital water resources. Such control will become more and more necessary as the water supplies diminish and will be indispensable if the state wishes to put into effect some comprehensive plan such as is being worked out at the present time by the Department. Assuming that legislation toward this end will be advanced, it is to be most earnestly recommended that the legislature, as well as private parties interested, give their serious thought and study to the working out of the best possible method to accomplish the desired result. Some of the recommendations which have been advanced, while laudable in purpose, would probably require a constitutional amendment to be effective: in fact, it would seem that a real legal control over the situation could be obtained only through such an amendment. If such further authority is to be extended, this should be done only as the result of careful study by constructive and competent authorities and interests, and not by hasty measures carried through on a wave of popular enthusiasm. Cali-

fornia's water law history is a dark chapter and the utmost care should be taken to avoid further serious errors.

This office recommends, in case further authority is extended, that no new commission or body be created, but that the duties be delegated to one or more of the existing state agencies having at present to do with such matters, as they have experience and precedent in water questions, and the confidence of the public.

1915 Water Problems Conference

It is interesting to note that in 1915, by legislative enactment, a State Water Problems Conference was created to consider the same subject which is at present receiving so much attention. Chapter 359, Statutes 1915, provided for the calling by the Governor of a conference to recommend "A unified state policy with reference to irrigation, reclamation, water storage, flood control, municipalities and drainage, with due regard to the needs of water power, mining and navigation." The conference consisted of fifteen members, ten of whom were state officials. The deliberations extended over more than a year and a report was submitted in November, 1916, which analyzed in detail existing conditions and deficiencies, and recommended some twenty-five legislative or constitutional amendments. So far as is known, only one or two of these recommendations concerning isolated and comparatively simple items were adopted. None of the major suggestions were approved.

The reasons why the work of the Water Problems Conference did not bring greater results are not entirely clear. The conference consisted mainly of very busy officials who could give little time to it, which has been given as one reason. It is also possible that the recommendations of the conference were too inclusive and would have made too great changes in existing conditions. However this may be, the papers and the report of the 1915 conference are of great value and are very much in point in the discussions which are now going on, and a study of the work of the conference is recommended to all those at present interested in this great subject.

In Appreciation

The Division of Water Rights desires to express its appreciation of the advice and assistance received from the members of the State Board of Control. During the past low water season many unusual questions arose, and the kindly and helpful attitude of the board at such times was of great aid.

It is also desired to thank the Director of the Department of Public Works for his thorough interest and friendly counsel on the work of the Division, which has been especially valuable on account of the Director's intimate knowledge of conditions throughout the state.

Grateful acknowledgment is especially due the members of the engineering, legal and clerical staff of the Division, who, by their unswerving loyalty and their unity of efficient effort, have made possible a record of achievement and economy during the biennium unequalled in the past. The Division takes great pride in this record, and in the high character of the personnel responsible for it.

TABLE 2.

Summary of Proposed Development by Counties as Shown by Applications Received and Permits Issued During Biennial Period Ending September 1, 1924.

County	Applications received (Proposed developments)			Permits issued		
	Number	Acres to be irrigated	Theoretical horsepower to be developed	Number	Acres irrigated	Theoretical horsepower
Alameda	4	686		3	501	
Alpine	4	1,610		4	1,880	
Amador	4	36	20,028	2	46	
Butte	23	41,829	4,614	23	69,821	47,783
Calaveras	9	27,294	98	8	986	3,597
Colusa	3	2,985		4	2,912	
Contra Costa	5	3,855		10	17,894	
Del Norte	1	80				
El Dorado	12	1,714	332,468	4	55	511
Fresno	12	99,340	506,920	19	140	152,960
Glenn	4	2,650		2	130	
Humboldt	12	583	8,000	12	292	228,071
Imperial	1	1		1	1	
Inyo	21	895	86,733	11	1,375	335
Kern	6	231		5	181	
Kings	2	18,999		3	221	
Lake	4	752		2	642	
Lassen	9	56,405		9	4,540	
Los Angeles	36	56,838	195,330	34	2,529	
Madera	14	323,645	424,010	17		413,410
Marin	1	1		1	1	
Mariposa	2	8	8,320	2	8	26
Mendocino	12	3,344		14	854	
Merced	2	194,200		2	37,058	
Moloc.	26	16,924	1,527	22	17,826	
Monoc.	20	356	194,167	9	5,802	4
Monterey	2	80		1	40	
Napa	3	50		6	515	
Nevada	8	58,313	14,303	4	23,120	3,798
Orange				1	5	
Placer	12	42,820	150,121	7	81	24,164
Plumas	6	129	14,947	3	102	
Riverside	28	86,815		10	505	4,914
Sacramento	2	101,589		4	2,758	
San Benito	2	222				
San Bernardino	43	41,604	5	33	1,815	1
San Diego	21	40,369		19	1,348	9,222
San Francisco						
San Joaquin	28	115,164		28	64,758	
San Luis Obispo	10	269		4	116	
San Mateo	15	14,104	57	8	4,299	
Santa Barbara	13	3,059		4	112	
Santa Clara	10	150,123		3	766	
Santa Cruz	3	60	3,977	6	347	6
Shasta	11	317	315,936	15	3,147	187,720
Sierra	4		2,009	2	333	91
Siskiyou	19	47,802	81,355	12	1,307	
Solano	6	8,073		11	8,727	
Sonoma	7	321		9	335	
Stanislaus	11	113,950	41,753	7	223,653	41,753
Sutter	29	84,563		13	12,612	
Tehama	13	265,530	43,322	10	12,289	18,629
Trinity	11	676	6	7	497	11
Tulare	11	53	45,859	6	410	167
Tuolumne	4	1	57	7	1	106,926
Ventura	13	137,837	68,583	7	356	
Yolo	4	23,917		2	3,152	
Yuba	9	88,500	19,886	8	16,071	40,568
†State of Nevada	3	51,284		2	4,360	

Applications cancelled and permits revoked before September 1, 1924, and duplications in acreage and horsepower are not listed.

†To be diverted in California and used in Nevada.

CHAPTER II

WATER RIGHTS IN CALIFORNIA

HISTORICAL AND LEGAL REVIEW

In 1849 thousands of gold seekers invaded the unoccupied mountain slopes and foot hills of California. They were pioneers in a land without the pale of civilization and its local governments. There were no land offices, no courthouses, and no officials to administer the laws of the land. The miners accordingly established a law unto themselves and took what they needed of the public domain and its waters, recognizing the principle of "first in time, first in right." Out of the necessity of these miners arose the laws of appropriation which are today recognized in the western states of the United States, and when the courts of California were appealed to by water claimants, the customs regarding use of water which had been established by these miners were respected. Their system of possessory rights in lands and waters was considered as valid against all but the government of the United States, and as to the government it was asserted that it had tacitly admitted and validated title thus acquired. The courts could not well do otherwise than respect these rights claimed upon a basis of possession. The miners would not wait, and the problems peculiar to a new country wherein water diversions were essential to mining operation and the irrigation of an arid soil had to be solved. The well-known doctrines of riparian ownership inherited from England were unsuited to the exigencies of the time and the place. Without diversions, often of many miles in length and sometimes into watersheds of another source, development would have been practically prevented.

The doctrine of appropriation was thus founded by the miners of California and was an outgrowth from operation in a territory unoccupied by private owners wherein access to the streams was free and open. During the first year of mining, pan and shovel, rocker and "long tom" were employed and the miners confined themselves to river and stream beds. Hence, it was not until the fall of 1850 that ditch diversions were commenced and not until 1853 that the first case arose in the courts involving a water controversy. Meanwhile California had been admitted to statehood and the statute of April 13, 1850, had been adopted, providing that; "The common law of England so far as it is not repugnant to or inconsistent with the constitution of the United States, or the constitution or laws of this state, is the rule of decision in all the courts of this state." Herein prior to any actual ditch diversion was a seeming recognition of the law of England and its doctrine of riparian ownership—repugnant to and conflicting with diversions away from the stream. But this provision did not occasion any concern for many years and it remained for the decision in *Lux v. Haggin* (69 Cal. 255) in 1886 to finally resolve all doubts as to the applicability of the riparian doctrine in California. By that decision the riparian doctrine was firmly established as a portion of our jurisprudence.

Meanwhile the actual concern was the relationship which these miners bore to the federal government. They were challenged from the beginning as trespassers against the government and interest seems to have centered upon, not whether they had common law water rights, but

whether they had any rights at all. However, congress remained silent though actions were instituted in the courts to oust the miners. But the courts sought to protect the miners and it was not until 1859 that the miners were placed in jeopardy by decisions which were adverse. Prior to 1859 the courts proceeded upon the theory that the miners had a presumptive title to work the mines and use the water needed therefor. It was held to be the policy of the state to encourage mining under the local customs and laws which were adopted by the miners of each community in mass meeting and upon the theory that the United States by standing silently by and allowing this appropriation of land and water was morally and equitably committed to a title thus acquired.

But hardly had this theory been evolved and established than the shadow of the Civil War inspired the loyalists in California to a determined effort to maintain federal authority at any cost. For the first time the California Supreme Court in 1859, in an opinion rendered by Judge Field, declared that the miners had no positive rights which would avail against the government of the United States. Judge Field was thereupon bitterly assailed in the newspapers and in 1860 the California legislature adopted a resolution denouncing this doctrine and declaring that to make the miners dependent upon the "will of the federal government" would be "an outrageous violation of free government." California's representatives in congress were called upon to take vigorous action.

However, the federal government was otherwise engaged during the Civil War and so the matter lay dormant and smoldering and in practical effect the miners held full sway whatever may have been the insecurity of their titles in theory, and it was not until the war ended that congress finally took cognizance of the situation and declared in favor of the miners and in the act of 1866 validated what had gone before and approved the system for the future. The act of 1866, section 1 (reenacted into the act of 1872 and now known as section 2339 of the Revised Statutes of the United States), provides:

Whenever, by priority of possession, rights to the use of water for mining, agricultural, manufacturing, or other purposes, have vested and accrued, and the same are recognized and acknowledged by the local customs, laws and decisions of courts, the possessors and owners of such vested rights shall be maintained and protected in the same; and the right of way for the construction of ditches and canals for the purposes herein specified is acknowledged and confirmed; but whenever any person, in the construction of any ditch or canal, injures or damages the possession of any settler on the public domain, the party committing such injury or damage shall be liable to the party injured for such injury or damage.

In 1870 what is now known as Section 2340 of the Revised Statutes was enacted. It provides as follows:

All patents granted, or pre-emption or homesteads allowed, shall be subject to any vested and accrued water rights, or rights to ditches and reservoirs used in connection with such water rights as may have been acquired under or recognized by the preceding section.

The miners had won their battle and it remained for the same Judge Field who had formerly placed the miners in jeopardy to redeem himself after the war as a justice of the United States Supreme Court by upholding this statute in the case of *Jennison v. Kirk*. And in *Broder v. Natoma Water Co.* the Supreme Court of the United States validated all that had gone before by declaring that the United States was by its conduct bound to protect the rights claimed by the miners prior to

the passage of the act of 1866 and that said act was a voluntary recognition of a preexisting right of possession constituting a valid claim to its continued use rather than the establishment of a new one. In that case an 1853 appropriation was held to prevail against an 1854 railway grant of land. The act of 1866 vindicated the miners, approved their past possession and continued it in force for the future.

As a sequel to this recognition by Congress and the Supreme Court of the United States, the California legislature in 1872 enacted Civil Code sections 1410 to 1422, inclusive, "a crystallization of the law of appropriation, superseding the miners' customs and rules." This codification of the law which had developed as previously outlined was a step in the right direction but in fact amounted to little more than a synopsis.

Thus established upon a firm foundation by congress, the legislature and the courts, the doctrine of appropriation has continued to be much employed by the water users of the state. But an intolerable condition soon developed due to the inevitable conflict ensuing from the recognition of the riparian as well as the appropriative doctrine and the consequent confusion and difficulty of attempting to reconcile said doctrines and deal with rights so often evidenced in no manner by use or any other visible or apparent feature or characteristic. This confusion was also aggravated by the unregulated exercise of the privilege to appropriate at will and without supervision by a state agency or any authority whatsoever. It is now proposed to discuss the results as traceable to this lack of supervision but it should be remembered that these results are also attributable to the conflict between the doctrines of riparian and appropriative rights, a conflict which will be adverted to hereinafter.

The employment of the doctrine of appropriation continued to be as free and open as it was in the beginning. This "help yourself" method which was appropriate to an unsettled region vast in territory, sparse in population, and plentiful in water as compared to the need therefor, soon proved itself ill-suited to the conditions of a growing population, an ever-increasing private ownership, and an ever-increasing demand for water. Conflicts were inevitable and in their wake came bloodshed and litigation. Uncontrolled and unregulated, he who needed such water proceeded to take it; it had been free as the air in the beginning and the spirit of the taker seems to have been that he was as much entitled as anyone to this natural element. But the lower user whose supply was diminished would not be denied and often violence preceded litigation, criminal and civil. Yet despite it all, California was painfully slow and conservative, for no real step was taken to remedy the chaotic condition occasioned by this method of "help yourself" and to avoid its consequences, until long after many of the other states in the west had enacted water codes providing for a careful regulation and control by a state office or agency over the initiation of new rights. Perhaps the awakening of California to the passage of its water code in 1913 may be traced in part, at least, to the great urge which swept the country about 1908 for the conservation of natural resources. At any rate the legislature in 1913 passed the "Water Commission Act" (Statutes of 1913, chapter 586) and therein provided for the regulation and control of all new rights initiated by appropriative

tion and for the adjudication of existing rights. This act was closely patterned after the Oregon act of 1909 and other water codes then in existence, and when submitted to the people upon a referendum it was adopted at the election held November 3, 1914, and became effective as a law of the state on December 19, 1914.

The California "Water Commission Act" has been a vehicle for a lesser comparative accomplishment than in such states as Colorado, Wyoming and Idaho. This may be accounted for in that water code legislation had been in force many years prior to December, 1914, in those states; in that the problems faced in California are far greater in magnitude and diversity; and in that the doctrine of riparian rights was from the first repudiated by the courts in those states upon the ground that it was unsuited to the conditions of an arid land and was therefore a portion of the common law which was inapplicable.

Only slight reference has been made heretofore to the doctrine of riparian rights, but its influence upon the water history of California has been of tremendous import. It was a part and parcel of the common law of England and, inherited along with that law, it was not repudiated by the California courts, but permitted to prevail in our system of jurisprudence. It has, nevertheless, been a development, and has suffered considerable modification and interpretation in the course of an attempted reconciliation with the doctrine of appropriation. It was probably not realized in the beginning that these two principles are, to a considerable extent, mutually exclusive and conflicting. Strictly adhered to, the doctrine of riparian rights as understood and applied in England would have precluded diversions by appropriation, consequently the English version has been considerably modified in the course of many court decisions throughout a long continued and presently progressing conflict between appropriator and riparian owner. Whereas the appropriative doctrine is now set forth more or less completely in statutory form the riparian doctrine is entirely expounded in the opinions of the courts of the state and, though for a time it appeared that the riparian doctrine might fail to survive, the Supreme Court established it firmly in 1886 in the case of *Lux v. Haggin*, heretofore referred to.

A riparian right rests upon land ownership. It inheres in land which borders upon a stream of water and has been declared to be a part and parcel of the land itself. The early common law doctrine of England entitled the owner to all the natural flow unpolluted in quality and undiminished in quantity, but even in humid England, where irrigation was but little practiced, a modification was made in favor of the upper riparian, and it was held that for domestic and stock purposes a riparian owner could take all of the water, if necessary, and could even use it for irrigation or industrial purposes, provided a use for such purposes did not interfere with a like use by other riparian owners. But no privileges were extended to a nonriparian owner. The streams were virtually within the joint ownership of the riparian users, and for their benefit only. Furthermore, use was not an element of the right, and riparian rights have been frequently declared neither created by use nor lost by disuse. These latter two features have occasioned much litigation and

much uncertainty as to the relative rights by appropriation and by land ownership.

The conditions which influenced and molded the growth of the riparian doctrine are as widely divergent from the conditions which called forth the appropriative doctrine as are the two principles themselves. It is only necessary to visualize the conditions in the British Isles to realize this divergence. There the climate is exceedingly moist, running streams are frequent and continuous during all seasons of the year; irrigation is almost negligible, and there is no difficulty in securing all the water needed for the necessities of the public. But in western United States vast areas are dry and arid, with slight precipitation, and other areas of heavier precipitation are very dry in summer with a torrential stream flow in the springtime. Irrigation is therefore vital, and storage is often essential to supplement direct flow in order that the production of profitable crops may be accomplished. Also, the irrigable and fertile lands are often situated miles from the stream banks. It is not a land of moist atmosphere and gently-rolling green-sward.

Hence it is not surprising that familiar principles of these doctrines of right to use water afford striking contrast: that the riparian theory is not based upon use, that the appropriative doctrine is; that the one exists irrespective of use, that the other lapses by nonuse; that the one inures in land and is a "part and parcel" thereof, that the other is not dependent upon land ownership and may exist independently and without ownership of the lands upon which the use is made; that the one must be used upon a tract of land which either borders upon a stream or which was once a part of a larger tract which bordered on the stream, that the other may be used wherever beneficial use can be made; that the one is necessarily limited to the watershed, and the other is not limited to a use within the watershed of the stream from which diversion is made; that the one includes the right to a flow "unpolluted in quality and undiminished in amount," that the other necessarily recognizes a diminution in flow as the result thereof; and that the one recognizes no tenet of priority as between the claimants thereto, whereas the other does recognize an order of priority as among all claimants and is based upon the principle of "first in time, first in right."

As to the water commission act, the powers of the Division of Water Rights are quite extensive, and properly relate to three principal functions which, though separable and distinct in character, are essential to the goal sought. It is readily apparent that the important factor to the water user is the actual distribution to him of the water to which he is entitled. Applications for new rights must be carefully considered to the end that vested rights shall not be disturbed, and vested rights must be ascertained in order that they may be protected, and may be given the water to which entitled, and to the end that no applicant shall be denied his opportunity to use water if in fact there is any available. And finally the actual distribution must be made, and this in itself is often difficult, due to various factors, such as variant and fluctuating stream flow or peculiar physical characteristics.

These three principal functions exercised by the Division of Water Rights are classified as follows:

1. Re the *initiation* of appropriative water rights.
2. Re the *determination* of water rights.
 - (a) By court reference, section 24.
 - (b) By adjudication of all appropriative water rights, sections 25 to 36f.
3. Re the *distribution* of water.

These subdivisions of the work performed by the Division of Water Rights are discussed separately in the three succeeding chapters of this report, and in the order of their statement.

In closing this chapter it is pointed out that riparian rights which have never been exercised, but which are nevertheless valid, constitute a veritable stumbling block in the solution of a water problem. Never having been exercised they are not apparent, neither are they capable of definition or measurement, as are rights which are manifested by actual use, they may, or may not, still inhere in tracts of land bordering on a stream, and tracts apparently nonriparian may have been carved out of larger tracts which were riparian and may have been deeded away with a reservation of the riparian rights which they enjoyed as portions of the larger tracts. A great factor of uncertainty is thus prevalent, and a difficult factor to deal with is presented whenever it is attempted to ascertain vested rights in passing upon an application to appropriate or in determining all water rights under court reference procedure. Section 11 of the water commission act, hereinafter discussed in Chapter VI, was enacted with the view of ultimately disposing of the difficult problem of the unused riparian right.

CHAPTER III

SUPERVISION OF THE APPROPRIATION OF WATER

One outstanding benefit derived by the State of California from the enactment of the Water Commission Act has come through the functioning of the machinery provided by the act to supervise the initiation of all new rights to appropriate water. The chaotic condition which existed in California in the matter of appropriative rights prior to the enactment of this legislation, and which is too well known to merit description here, no longer exists.

Prior to December 19, 1914, on which date the Water Commission Act went into effect, there was no complete and accurate record of appropriative rights, but since that time such rights as had then been initiated have either been forfeited through abandonment and disuse or have become fairly well established by actual beneficial use. The records of the Division of Water Rights show readily and accurately the present status of each and every right initiated since that time under the provisions of the Water Commission Act.

Character of Supervision

The supervision exercised by the Division of Water Rights over the acquisition of new rights has so far been the major function of the office. The character of this supervision was set forth in considerable detail in the last biennial report of the Division, Chapter II. The functioning of the Division in this connection has four main results, as follows:

(1) A complete public record of all rights initiated is established in a single central office.

2 A complete and accurate description of the project is worked out and the reasonable needs of the appropriator established.

(3) The relation of the proposed appropriation to existing vested rights is established with reasonable certainty.

(4) Rights initiated but not consummated with reasonable diligence and rights consummated, but subsequently allowed to fall into disuse, are eliminated and the water once allocated to that particular purpose is thus made plainly subject to reappropriation.

Office Procedure in Acting Upon Applications

The office procedure, in acting upon applications, has been evolved through ten years of experience. It is well established and is plainly set forth in the printed rules and regulations of the Division. There has been little change in recent years and any applicant who will apply his attention faithfully to the task can, with the aid of the rules and regulations and printed forms prepared for the purpose, prepare his own application.

Applications must be submitted upon printed forms which are furnished free upon request. The application must name the source from which it is sought to appropriate, state the amount desired and

the season of use, describe the purpose of the intended use, and locate the point of diversion and place of use.

That much information must always be given. Some other information is requested for statistical purposes and to assist in establishing the relation of the intended use to other vested rights. Maps are also required to properly delineate the physical features of the project.

Upon receipt of an application, it is first carefully examined for deficiencies, and, if any are noted, the applicant is required to correct them. When the application is sufficiently complete that it will enable any interested party to ascertain with reasonable certainty the effect upon him of the proposed appropriation, then the application is marked "in form" and forwarded for advertising.

If the appropriation is not in excess of three cubic feet per second direct diversion, or 200 acre-feet per annum storage, the Division undertakes to reach all interested parties by notice mailed to them or posted in the local post offices. If the appropriation is for a larger amount, newspaper publicity is also required, the applicant paying the cost of publication in four weekly issues of a newspaper of general circulation in the stream system from which it is sought to appropriate.

The advertising notice which is given sets a time within which protests should be filed by those who feel the proposed appropriation may result in interference with vested rights claimed by them. It also sets forth the information required of protestants.

Applicants are requested to answer the protests which are filed. If a solution presents itself to the Division by which the applicant may proceed with his project without undue interference with protestant, an effort is made to work out the problem and relieve the protest by correspondence or field investigation.

Section 1a of the Water Commission Act provides that the Division

shall have authority to grant, or to refuse to grant a permit and to reject any application after hearing; *provided, however*, that no hearing shall be necessary in order to issue a permit upon an unprotested application or in order to reject a defective application * * *

Section 1d further provides that as prerequisite to issuance of a permit the following facts must exist:

As prerequisite to the issuance by the state water commission of a permit to appropriate water the following facts must exist: there must be a person, firm, association, or corporation as party applicant; the application must contain the matter and information prescribed by this act and be in the form required by the state water commission; the application must be accompanied by such maps, drawings, and other data as may be required by the state water commission; the intended use must be beneficial; there must be unappropriated water available to supply the applicant; and all fees due must be paid; but this enumeration of prerequisites shall not be interpreted to exclude other matters, if any, made by this act prerequisite to the issuance of a permit.

An application is therefore ready for consideration for permit at the expiration of the advertising period, provided it is unprotested and provided it appears to the Division that all the prerequisites to permit exist. Otherwise the application is not considered for permit until after a public hearing is held.

If it is found that the necessary prerequisites do exist and the appropriation is not contrary to the public interest, the application is approved by the issuance of a permit which is endorsed on the reverse side of the application.

A copy of the approved application, or permit, is filed in the office of the recorder of the county in which diversion is to be made and a copy is furnished to the applicant and permittee. The original document remains on file in the office of the Division.

The approved application or permit sets dates for beginning and completing construction and beneficial use. Extension of time for these purposes may be allowed for good cause shown. Eventually—unless a request for revocation of the permit is received from the permittee—a field inspection is made of the construction and use proposed in the application and permit. As a result of this inspection either a hearing is set in the matter of revocation, if the permittee has not exercised due diligence, or a license is issued confirming the right of permittee to such an amount of water as has been placed to beneficial use under the terms and conditions of the permit.

Section 20a of the Water Commission Act provides that:

When the party entitled to the use of water fails to beneficially use all or any part of the water claimed by him, for which a right of use has vested, for the purpose for which it was appropriated or adjudicated, for a period of three years, such unused water shall revert to the public and shall be regarded as unappropriated public water.

The Division therefore makes occasional inspections of the use of water by licensees under rights theretofore confirmed by the issuance of license. If at the time of such inspection it appears the right confirmed by issuance of license has been abandoned or forfeited by three years nonuse, an effort is made to secure from the licensee a request for revocation of the license. If this request is not made a public hearing is set in accordance with the provisions of section 20 of the Water Commission Act, at which hearing licensee is required to show cause, if any there be, why license should not be revoked. Unless such cause is shown license is revoked.

By one procedure or the other, therefore, rights to appropriate which have at one time been confirmed by the issuance of a license by the Division are revoked when no longer put to beneficial use, and the water once allocated to the purposes of the licensee reverts to the public and becomes clearly subject to reappropriation.

Field Investigations of Applications

One or more field investigations are required in connection with each application prior to the issuance of a license, and occasional investigations are made subsequent to issuance of license. These investigations are conducted for one or the other of the following purposes:

(a) To ascertain physical facts relative to a protest against approval of the application.

(b) To ascertain the truth relative to complaint of interference with diversion where the use of water under permit or license is involved.

(c) To ascertain whether the terms and conditions of permit in the matter of construction and use are being observed.

(d) To ascertain whether or not the right confirmed by issuance of license is abandoned.

A tabular summary of statistical data relative to field investigations is presented herewith in Table 3.

TABLE 3.
Statistical Summary Relative to Field Investigations.

Item	Average per year, 1915-1920	1921	1922	1923	1924
Total number of new cases referred for field investigation...	163	398	365	492	434
Total number of cases investigated, including carry-over...	114	457	552	461	418
Number of permit and license inspections	65	328	352	299	363
Number of cases investigated other than permit or license inspections	48	129	200	162	55
Number of cases investigated per man-day in field		94	1 04	1 12	1 16
Miles traveled per man-day in field		73	72	73	78
Miles traveled per case investigated		78	69	65	67
Per cent of total time spent in field work		43%	45%	43%	*40%
Cost of actual field work per case investigated		\$17 20	\$16 20	\$15 50	\$15 40
Cost of office work per case investigated		12 30	11 20	11 00	*10 80
Total cost of field and office work per case investigated		29 50	27 40	26 50	*26 20

*Carried to December 31, 1924, assuming the field engineers will be on office work for remainder of year.

Prior to the year 1924 approximately 65 per cent of all cases referred for field investigation were inspections of construction and use, whereas in 1924, 90 per cent of the cases referred were for that purpose. This change is explained mainly by the fact that an amendment to the Water Commission Act made at the 1923 session of the legislature requires a public hearing before approval of a protested application, thereby causing the office to dispose of many protested cases by hearing, which would otherwise have been the subject of field investigations.

During the past biennium approximately 40 per cent of the inspections of construction and use under permit have resulted in extensions of time for completion, 20 per cent have resulted in revocations on the grounds of abandonment or because of failure to proceed with diligence, and the remaining 40 per cent have resulted in the issuance of license. Due to the numerous extensions allowed for completion of construction and use under permit therefor 40 per cent of the applications approved require two or more field investigations before license is issued.

There have been more applications received and more permits issued during the past two years than in any preceding biennium, and it is therefore evident that this character of work must continue to increase, as there is a lag of some two years between the time when an application is received and the time when it becomes ready for inspection of construction and use under permit.

Prior to September 1, 1922, only 150 licenses had been issued. In the succeeding two years 221 additional licenses were issued and as a result of permit inspections there are now 150 cases awaiting the issuance of license as soon as the reports of permit inspection can be written and the licenses drafted.

Reference to the tabular summary contained in Table 3 will indicate that there has been a continuing increase in the efficiency of the field work. There has been a continued increase in the number of cases investigated per man-day in the field, a gradual reduction in the number

of miles traveled per case investigated, and a continued decrease in the total cost per case investigated. This increased efficiency has been brought about by the added experience of succeeding years and careful planning of field trips.

During each year field investigations are required in every county of the state and extreme care is exercised in planning itineraries in order that when a trip through a certain portion of the state is once made the ground need not be covered again that year. The itineraries must also be planned to cover each portion of the state in its proper season. Investigations may be made in one portion of the state when weather conditions would not permit in another portion; and at a time when investigations in one portion of the state could be successfully made they would be difficult, if not altogether barren of results in other portions, because the streams are either in flood or so dry that little information of value is obtainable relative to use of water under normal conditions.

The office work, in connection with field investigations, is devoted to an examination of the office record in order to first become familiar with the case, the planning of itineraries, and the preparation of reports upon inspections made.

The field work of the Division, in connection with applications to appropriate water, is not limited to minor investigations of a single application or group of applications. It is very often necessary to undertake an investigation of considerable magnitude and to continue it over a period of one or more years in order to obtain the information necessary for action upon the applications of a stream system or part of a stream system.

Of such a nature are the investigations carried on in recent years on the San Jacinto, San Gabriel, Sacramento and other rivers, statements regarding which investigations will be found in other parts of this report. When it appears that an investigation will be so large that it can not be handled by the regular field force of the Division, arrangements are then made for the necessary special investigation. The regular field force of the Division, however, often assists in the larger investigations or takes charge of certain phases of them.

Amendments at 1923 Session of Legislature

At the 1923 session of the legislature the Water Commission Act was amended in four particulars, affecting to a greater or less degree the functioning of the Division in the matter of supervision exercised over the acquisition of new rights to appropriate. These amendments were as follows:

- (1) Section 23 was amended in the matter of filing fees.
- (2) Section 1*a* was added to provide for the holding of hearings.
- (3) Section 1*b* was added to provide for hearings before the Superior Court, instead of before a Board of Review, in cases of dissatisfaction with an action taken by the Division.
- (4) Section 1*d* was added to expressly set forth certain prerequisites to the issuance of permit.

There follows a brief description of each of these amendments:

Filing Fees

Prior to the amendment of section 23 of the act at the 1923 session of the legislature there was a uniform filing fee of five dollars upon each application, whatever the amount sought to be appropriated. The amendment specifies a minimum filing fee of five dollars to be paid upon each application at the time of filing and within thirty days thereafter such additional amounts may be due under the following gross schedule of filing fees:

For each second-foot of direct diversion or fraction thereof up to and including 500 second-feet, one dollar.

For each second-foot or fraction thereof over 500 second-feet up to and including 2000 second-feet, twenty-five cents.

For each second-foot or fraction thereof over 2000 second-feet, ten cents.

For each acre-foot of storage or fraction thereof up to and including 100,000 acre-feet, one-half cent.

For each acre-foot of storage or fraction thereof over 100,000 acre-feet, one-tenth cent.

While it is difficult to demonstrate the fact, it may be safely asserted that this amendment has had a most salutary effect in reducing the number of filings for speculative and visionary projects. At no time in the history of the office has there been received in an equal time so few applications in connection with ill-advised, immature projects foredoomed to failure from the time of their very inception.

When it cost only \$5 to file an application, whatever the amount, there were many filings for gigantic projects where the applicant had no serious intention of proceeding with the appropriation, and in fact frequently knew the project could not be successful. The purpose was either to make a promotion profit on the project itself or exact "blood money" from someone else who desired then, or might in the future desire, to proceed with a bona fide project along somewhat similar lines. In such cases, even though the Division were convinced of the futility of the project or the bad faith of the promoter, the truth was not easy to prove and the application frequently dragged along for several years, throwing upon the Division a great burden of futile effort and acting as a retarding influence upon bona fide development.

The new fee schedule has resulted in a considerable increase in revenue to the general fund of the state treasury, these fees being credited to the general fund of the state rather than to support of the Division. The new fee schedule went into effect on August 17, 1923, and whereas \$2,290 had been received from payment on filing fees during 1921, and \$2,265 in 1922, there was a total of \$4,965.83 received in 1923, and \$8,375.62 received during the first nine months of 1924. During the first thirteen and one-half months of its operation the new schedule resulted in an increase in total filing fees, amounting to \$8,606.45.

Hearing Procedure

Section 1 of the act was amended to provide for the holding of a public hearing by the Division prior to the rejection of any completed application and prior to action on any protested application. This amendment became effective August 17, 1923, and in the succeeding

APPLICATIONS RECEIVED AND ACTIONS
SHOWN BY CUMULATIVE TOTALS

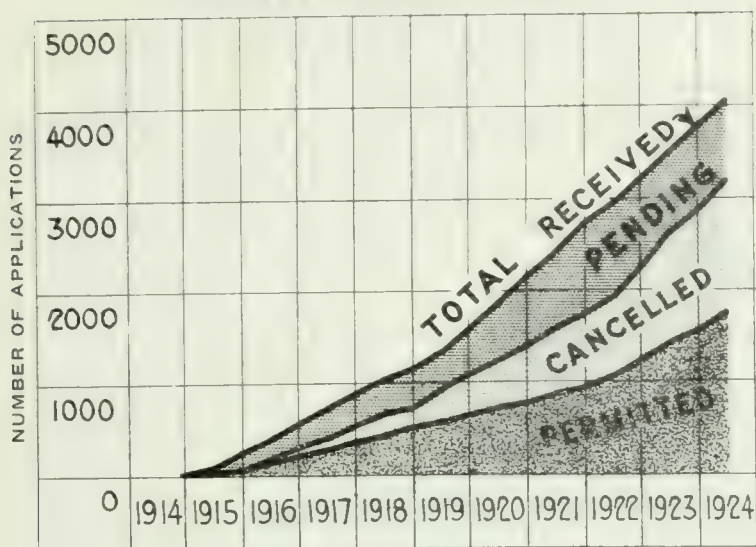


PLATE 3

APPLICATIONS RECEIVED
SHOWING RELATIVE NUMBERS FOR VARIOUS USES

Agricultural - - Power - - Mining - - Municipal

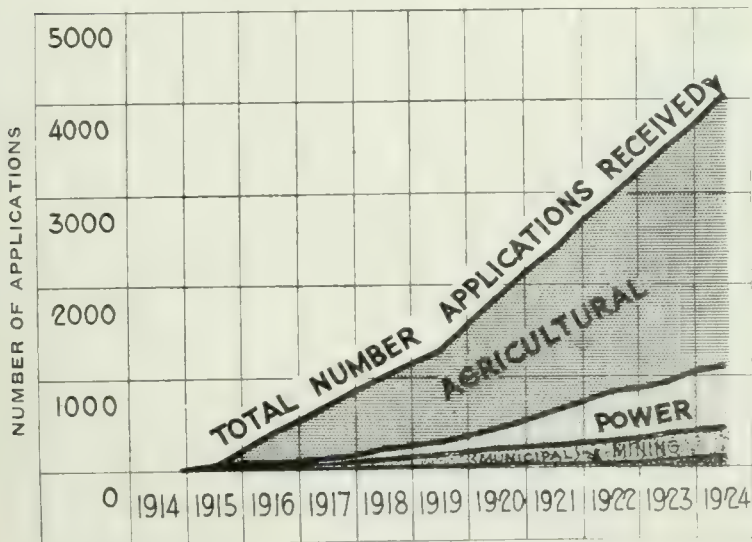


PLATE 4

fourteen and a half months, or prior to November 1, 1924, there were held seventy hearings concerning 137 separate applications.

The new procedure does not altogether displace field investigations of protested applications or efforts to reconcile differences between applicant and protestant by correspondence or by conference, these being the methods generally used formerly. The amendment adds the procedure of a formal hearing in those cases where it is useless to try the earlier and simpler procedure or where it has been tried and proved ineffectual.

The hearings are made as informal as circumstances will permit. Each of the interested parties is given at least twenty days' notice, witnesses are sworn, and a transcript is kept of the proceedings. The pro rata cost of furnishing a transcript to the Division is all that is required of each party who enters an appearance. Anyone else desiring a copy of the transcript must arrange for it at his own cost.

The new procedure has not yet been in effect a sufficient length of time to truly appraise its merit. While it might appear that the interposition of a formal hearing in the proceedings would result in delay and added expense, experience has so far indicated the contrary. Particularly in the larger and more important cases, the action of the Division is expedited, as each of the contesting parties assumes a greater share of the burden in preparing his own case and presents it in better shape, thus overcoming the tendency for such matters to drag along. The examiner for the Division can and does directly question the parties as to points in doubt and speedily clears up questions which are most difficult to get at by correspondence.

The cost of handling contested cases through a hearing as compared with the former method can not be accurately ascertained. The cost of disposing of a protested application is considerable in either case. It has been noted heretofore that the hearing procedure has materially reduced the number of field investigations of protested applications, and it has therefore proportionately decreased the total cost of field work. Table 3 shows comparatively for several years the amount of such work heretofore done. The indications are that the hearing procedure will both expedite and cheapen action by the Division: at least, considering all cases which have so far been heard, it has not increased cost nor caused delay, and it provides the proper legal background for decision by the Division in case such decision is made the subject matter of a court action as provided in section 1b.

It may also be noted that the hearing procedure through its formality discourages trivial protests and has tended toward the adoption of a new mental attitude on the part of those whose interests are jeopardized by proposed appropriations.

It frequently occurs that those claiming vested rights admit that there is unappropriated water available to a new appropriator in the source from which they are already diverting and do not object to a new diversion, provided their prior rights are respected. In some cases such claimants present to the Division and the applicant a recital of their claims, with the statement that the approval of the application will not be resisted so long as there is no interference on the part of the applicant with the prior rights claimed.

The Division encourages such an attitude on the part of protestants, since, if there is admittedly unappropriated water, a permit issued

SECOND-FEET APPLIED FOR AND ACTED UPON
SHOWN BY CUMULATIVE TOTALS

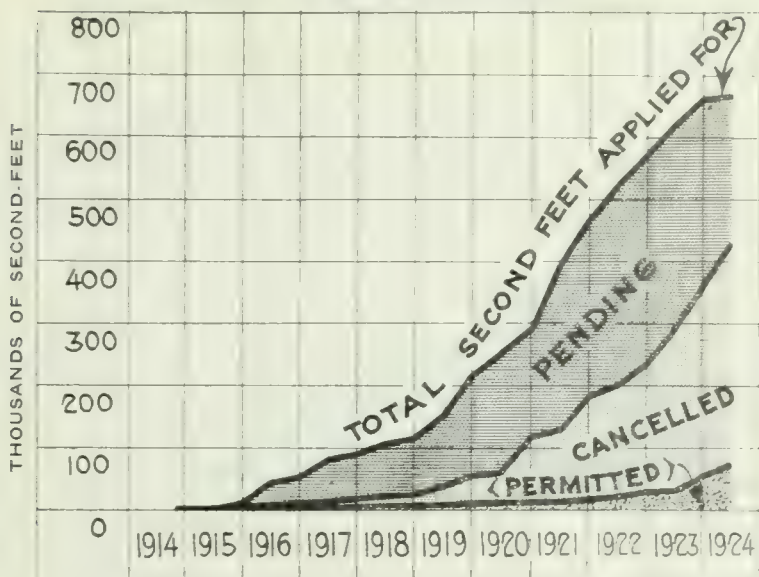


PLATE 5

ACRE-FEET APPLIED FOR AND ACTED UPON
SHOWN BY CUMULATIVE TOTALS

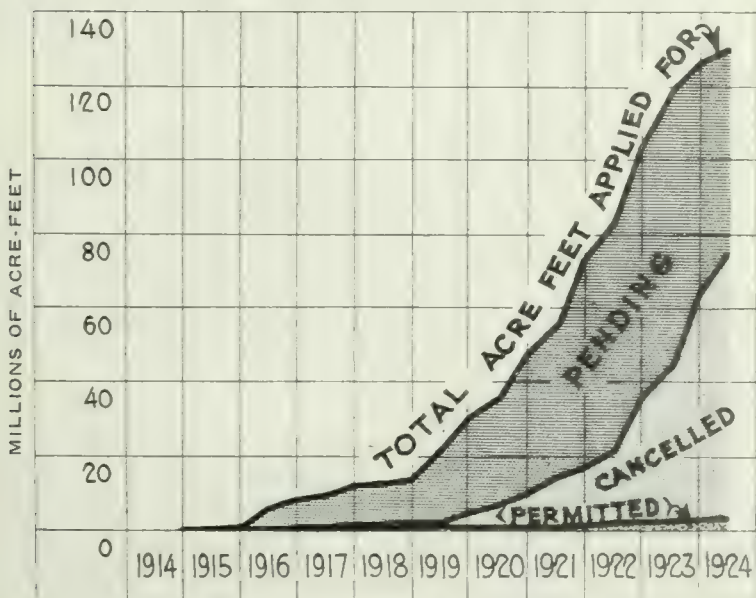


PLATE 6

"subject to vested rights" practically disposes of the protests. The Division in such cases advises the applicant very clearly as to the necessity for observance of the "subject to vested rights" clause.

The New Provision That Dissatisfied Party in Interest May Have His Day in Court

Section 1*b*, which was added to the Water Commission Act at the last session of the legislature, provides that any dissatisfied party in interest—applicant or protestant—may have his day in court. Under this section such a party has full opportunity to present the merits of his case to the superior court and invoke a judicial determination of the facts which section 1*d* of the act makes prerequisite to the issuance of a permit.

If any party feels aggrieved because of an approval of a protested application or on account of a refusal to approve an application, such a party may, within thirty days, file a pleading in the superior court stating the facts and showing his interest in the matter, and obtain a hearing before the court. At this hearing the entire record is made available to the court as evidence. This record will show the application and supporting maps, and such protests, answers and legal briefs as may have been filed, and the transcript of testimony taken before the Division in case a hearing has been held, and any and all other data submitted by the parties in interest or compiled by the engineers of the Division. The court will review all the correspondence, maps, data, and other records on file with the Division which pertain to the application, will take such additional evidence as may be required or submitted by parties in interest, and will then render judgment affirming, reversing or modifying the action of the Division.

It is the view of the Division that section 1*b* provides an adequate remedy, exclusive of other remedies, which would seek to correct an erroneous exercise of jurisdiction by the Division of Water Rights in the matter of action upon an application to appropriate.

Prerequisites to Issuance of Permit

The enactment of section 1*d* of the Water Commission Act during the 1923 session of the legislature merely codified what had been the past practice and policy of the Division and its predecessor, the State Water Commission, in the matter of prerequisites to issuance of a permit. It has had no appreciable effect upon the functioning of the Division in connection with applications to appropriate. It has merely written into the law what was from the first the interpretation by the office of that particular feature of the law respecting applications to appropriate.

Statistical Summaries and Diagrams

There is a considerable demand for statistical information relative to activities of the Division and to satisfy this demand a number of tabulations and diagrams have been designed and are kept as nearly up to date as practical.

Probably the most important of these is a tabulation of all applications received and permits and licenses issued by the Division. This tabulation shows the date on which each application was received, the name of the applicant, the source, purpose and amount of the proposed

ACREAGE TO BE IRRIGATED
SHOWN BY CUMULATIVE TOTALS

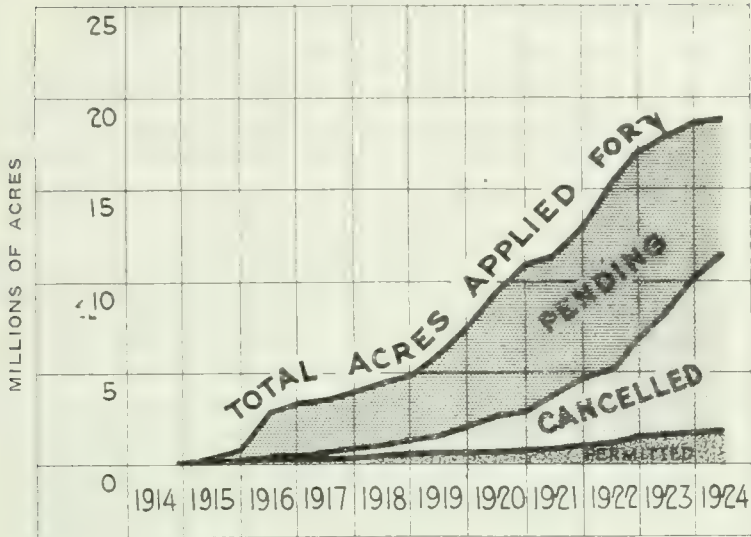


PLATE 7

THEORETICAL HORSEPOWER TO BE DEVELOPED
SHOWN BY CUMULATIVE TOTALS

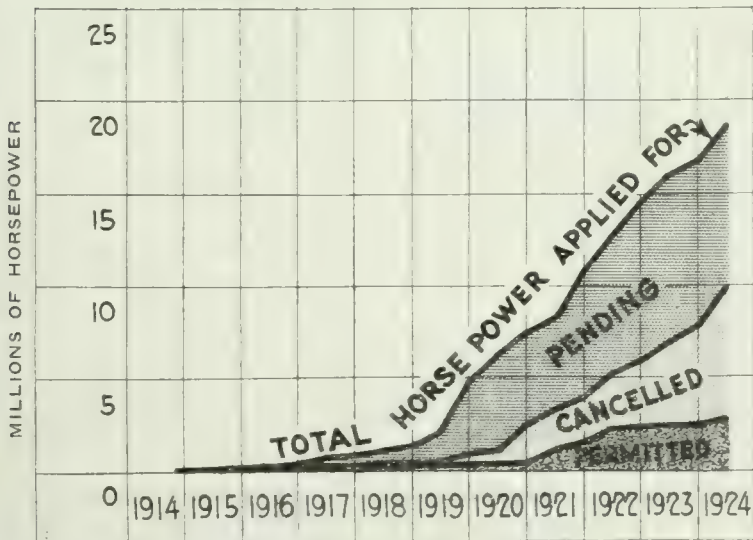


PLATE 8

appropriation, the location of the point of diversion, the date when canceled or approved, the amounts for which permitted and licensed, the date of the license, and other statistical data relative to the proposed appropriation. This tabulation is corrected and brought up to date at least once each year, and because of the continuous change in status of applications it is reproduced by the photostatic method, the cost of which precludes its free distribution. The Division heretofore, however, has inaugurated the policy of publishing in each biennial report certain statistical information concerning applications received, and permits and licenses issued during the preceding biennium, and this practice is continued in the present report by inclusion of tables 19 to 26, inclusive, in Appendix E.

During the past year a new tabulation has been compiled to show separately and cumulatively for each six-month period since the office was established the action taken upon applications to appropriate. This tabulation presents data relative to number of applications received, number canceled, number permitted, number of permits revoked, number of permits licensed, and presents also the same information relative to second-feet, acre-feet, horsepower, and acreage. This information is given separately as to total of applications received for all purposes, as to agricultural applications, as to power applications, as to mining applications and as to municipal applications.

There are fifteen pages of this tabulation which may be reproduced by the photostatic method and will be furnished upon request at cost of reproduction. The results of those tables are shown graphically in this report in plates 3 to 8, inclusive.

Plate 3 shows by cumulative totals the number of applications received, pending, cancelled and approved. It will be noted there was a marked change in the rate of receipt of applications about July 1, 1919. Prior to that time they were received at the rate of 296 per annum. In the succeeding three years they were received at the rate of 523 applications per annum. And in the succeeding two years, which were those of the last biennium, the rate of receipt has been 571 applications per annum.

Plate 4 shows by cumulative totals the number of applications received for various purposes.

Plate 5 shows graphically by cumulative totals the action taken upon second-feet applied for, and Plate 6 shows the action taken upon acre-feet applied for.

Plate 7 shows graphically by cumulative totals the action relative to acreage applied for, and Plate 8 shows the action taken relative to theoretical horsepower.

It is clear from evidence adduced in this chapter that the work of the Division under its statutory functions is increasing, and the fact that the amount of money appropriated and expended by the Division in acting upon applications is directly reflected in the number of applications acted upon becomes at once apparent upon reference to Plate 2.

There can be no escape from the conclusion that unless adequate funds are appropriated to the needs of the Division, it must again begin to fall behind in its work, and the result will be delay and obstruction on the part of the state, instead of encouragement and assistance in the development of California's water resources.

CHAPTER IV

ADJUDICATION OF EXISTING WATER RIGHTS

There is no problem of greater import to the welfare of California than that of an orderly, systematic, judicious development and application of its water resources. Unfortunately the problem has in years past become more and more tangled and difficult of solution and this state of affairs is traceable in a large measure to the utter inadequacy of the machinery heretofore provided. Prior to the Water Commission Act all was left to the courts. Judges with insufficient evidence before them were required to adjudicate water rights as best they could and it is not to their discredit that they often decreed more water than the source supplied, nor is it to their discredit that, so handicapped by lack of facts, they could not satisfactorily settle water disputes.

Court machinery for fact finding—the testimony of witnesses according to the rules of evidence—is efficacious in ordinary cases but not so in water cases. It must be recognized that water is probably the most difficult subject matter of all litigation, it is by nature so variant in quantity and so elusive in character, that only a highly trained and well equipped organization of impartial experts working over a considerable period of time can compile the data and submit to a court the true physical facts of a case without which facts no court can intelligently proceed to apply the law.

Other western states more arid than California and possessed of no considerable underground supply or humidity of atmosphere and utterly dependent upon irrigation for any considerable crop production, were by necessity forced from an early date to meet their water problems with adequate machinery for solution. They resorted to the water code method, represented in California today in the Water Commission Act, chapter 586, Statutes of 1913, as amended. This method of solution is by the establishment of an orderly initiation and recordation of new rights, the ascertaining of existing rights, and the distribution of water by water masters. The accomplishment of this is based upon a proper coordination of hydraulic engineering and court procedure.

With no definite and specific control over the initiation of new rights and with no system for comprehensive adjudications by stream systems, prior to the effective date of the Water Commission Act, December 19, 1914, it is not surprising that a chaotic condition obtains in many localities as to the status of the water rights asserted by the various claimants.

Under the old law a right to water might be initiated either by posting and recording a notice of appropriation in the office of the county recorder or by proceeding without a notice and no supervision was provided. The amount claimed in a notice was entirely optional with the one who posted it and a notice if posted and recorded meant little or nothing, for the amounts claimed were generally excessive. Oftentimes the posting would not be followed by construction work and beneficial use of the water, and if so followed, would be for the use of a much smaller amount than that claimed in the notice. Nor was there anything of record to indicate as to whether or not a right was being maintained or had lapsed through years of nonuse.

Consequently it may be said that failure to make continued beneficial use of the amount originally claimed in the notice of appropriation has since forfeited, in whole or in part, many appropriative rights initiated prior to December 19, 1914. Furthermore, there were many appropriative rights initiated prior to December 19, 1914, of which no public record was ever made, some of which are still valid and some of which have become forfeited in whole or in part through nonuse, not to mention rights claimed by riparian ownership, prescription or adverse use of which there never was any record.

It is to clear up this confusion, to ascertain and determine all these rights and to place them of record to the end that they may be made the basis of a distribution of the water, and known so that they will not be infringed upon by new rights which may be acquired, that the Water Commission Act has in section 24 and in sections 25 to 36f, inclusive, provided for the adjudication of water rights.

Procedure Provided in Water Commission Act

Section 24 of the act provides for the transfer of a pending water right suit in the superior court to the Division of Water Rights as referee. Under this procedure all water rights of whatsoever character are included and a determination may be brought about by the filing of friendly suit by one or more claimants against the other claimants, and after the pleadings have been ruled upon and the issues defined by the judge a transfer of the suit from the court to the Division of Water Rights for investigation and report as referee will doubtless be granted if petitioned for by the parties. When the case is transferred to the Division, the procedure followed is substantially that outlined for adjudications of appropriative water rights in sections 25 to 36f of the Water Commission Act. This procedure is the only procedure before the Division of Water Rights which will secure a determination of riparian and prescriptive rights and therefore if such rights are involved to any considerable extent this procedure should be resorted to in preference to the adjudication procedure outlined in the act. A court reference is terminated by a report from the Division to the court, which report includes findings of fact and conclusions of law and a proposed judgment and decree. This report is, of course, subject to modification or rejection by the superior judge and the judgment and decree therein tendered, secures its force and validity only, if or as adopted by the court after opportunity given for those dissatisfied, if any, to voice their objections thereto.

The other procedure provided in the Water Commission Act is that outlined in sections 25 to 36f and is inclusive of rights by appropriation only. It may be invoked either by the Division of Water Rights on its own motion or by a petition signed by one or more claimants to the use of water from the source involved. Of the constitutionality of this procedure there is in the opinion of the Division but little doubt.

Advantages of Adjudication by the Division of Water Rights

The merits of these two procedures set forth in the Water Commission Act are manifest, but it is considered pertinent to call attention especially to the following advantages which are offered by these procedures:

First. Adjudication proceedings may be initiated in advance of actual conflict between water users and, by settlement of the rights involved, actual injury to the holders of vested rights, due to diversions by junior upstream users, may be averted. Trouble may thus be anticipated and forestalled, and litigation avoided.

Second. All rights based upon appropriation may be determined by adjudication proceedings under Sections 25 to 36f of the act, and all rights, whether based upon appropriation, riparian ownership or prescription, may be determined by proceedings under court reference. A comprehensive determination results in either case and a single procedure thus determines rights which, undetermined, might be the basis for numerous individual suits.

Third. The resulting determination is based upon data collected by specially trained engineers, who are state employees and disinterested parties.

Fourth. A complete and thorough investigation and survey of the entire stream system is made, including an extensive series of stream flow measurements which is, when necessary, extended over more than one run-off season.

Fifth. The physical facts of the case are established and presented in the form of maps, tables and reports, and most of the historical facts are ascertained through the medium of written claims, all of which information is secured by a direct, simple and effective procedure, at a reasonable cost and without unnecessary delay, and is presented in such form as to insure findings as nearly correct as human intelligence permits.

Cost of Adjudication by Division of Water Rights

The cost of adjudication proceedings undertaken by the Division depends upon so many variable factors that it is impossible to give any general figures that will cover all cases. The cost will depend upon the total area of land irrigated from the stream system, the sizes of the various tracts of irrigated land, the topography of the area which must be surveyed, the number of diversions, the accessibility of the diversions, the quantity of existing hydrographic data, the number and nature of the contests that may develop, and the distance of the stream system from Sacramento.

On stream systems from which the principal use of water is for irrigation purposes, the cost per acre of irrigated land is the most convenient unit and the one commonly used by the Division. According to cost data which have been kept, the cost per acre of irrigated land on adjudication proceedings which have already been completed has varied from 35 cents on the North Fork of Cottonwood Creek proceedings, involving about 2200 acres of irrigated land in Shasta County, to 67 cents on both the Oak Creek proceedings, involving about 1750 acres of irrigated land in Inyo County, and the Hat Creek proceedings, involving about 2450 acres of irrigated land in Shasta County.

The North Fork of Cottonwood Creek proceedings constituted an unusual case, however, in that they were proceedings under court reference in which all of the parties involved stipulated to a table of irrigated acreages prepared by a representative of the Division as the result of a field investigation, but without an actual survey, thereby

eliminating the cost of a survey of the irrigated lands. In all cases of proceedings initiated under the provisions of section 25, an actual survey of the ditches and irrigated areas is prescribed in the act, and must be made. In cases of proceedings under court reference, an actual survey of the lands irrigated may be eliminated if all parties involved will stipulate to a table of irrigated acreages prepared without survey, but the possibility of obtaining a 100 per cent stipulation is very remote, especially in view of the fact that on most streams there are absentees and estates which would be involved, from which signatures to a stipulation can not be readily obtained. Also, stream systems upon which it is possible to make an accurate estimate of the irrigated acreages without an actual survey are very uncommon, and as the determination of such acreages is one of the most important factors in adjudication proceedings, the cost of a survey will in most cases be more than compensated for by the increased accuracy with which the amounts of water to which the various rights are entitled can be determined. It is therefore considered that the unit cost of the North Fork of Cottonwood Creek proceedings was considerably less than should be estimated in any other proceedings.

The unit cost of the West Fork of Carson River proceedings, involving about 5000 acres of irrigated land in Alpine County, was 54 cents per acre of irrigated land, and it is believed that this cost represents the minimum that should be used in any estimate. While these proceedings were at a disadvantage because of the fact that the area involved was rather remote from the office of the Division, the necessary data were collected in the field during 1919 and 1920, at which time the cost of engineering work was considerably less than it is at present, or is likely to be in the near future.

While the maximum cost of the adjudication proceedings already completed was 67 cents per acre of irrigated land, there are at present pending several proceedings involving relatively small total areas of irrigated land, on which the cost will probably be as high as \$1 per acre of irrigated land.

On stream systems where a considerable portion of the waters are used for purposes other than irrigation, it is necessary to use some other basis of estimating the cost than that of acreage, and in such cases the cost per cubic foot per second of water claimed is used as a unit. According to the cost data which have been kept, the cost per cubic foot per second of water decreed, on adjudication proceedings which have already been completed, has varied from \$13.27 to \$36.30.

Adjudication Proceedings Undertaken

A summary of the adjudication proceedings which have been undertaken by the Division of Water Rights, or by its predecessor, the State Water Commission, either under court reference as provided for in section 24 of the act or under the provisions of sections 25 to 36 of the act, is presented in the following table:

TABLE 4.
Summary of Adjudication Proceedings.

Stream system	Location (counties)	Method	Date of order initiating	Status Nov. 1, 1924	Remarks
Red Rock Creek.	Lassen	Court reference.	May 27, 1916.	Closed	Case failed of completion because of involved land ownerships and other pending litigation.
Willow Creek	Lassen	Court reference.	June 12, 1916.	Completed	Decree entered April 16, 1918.
Stanislaus River	Alpine, Calaveras, Tuolumne, Stanislaus and San Joaquin.	Sections 25 to 36f.	Aug. 24, 1917.	Pending	Final order of determination filed in Superior Court; exceptions to order filed; court hearing on exceptions pending.
San Pedro Creek.	San Mateo	Court reference.	Sept. 6, 1917.	Completed	Decree entered May 12, 1921.
North Fork Cottonwood Creek.	Shasta	Court reference	June 6, 1919.	Completed	Decree entered June 9, 1920.
West Fork Carson River.	Alpine	Sections 25 to 36f.	June 23, 1919.	Completed	Decree entered November 29, 1921.
Hat Creek	Shasta	Court reference.	Mar. 29, 1920.	Completed	Decree entered May 14, 1924.
Oak Creek	Inyo	Sections 25 to 36f.	Sept. 26, 1921.	Completed	Decree entered June 17, 1924.
Burney Creek.	Shasta	Court reference.	Nov. 25, 1921.	Pending	Case set for hearing before referee on January 20, 1925.
Shasta River	Siskiyou	Sections 25 to 36f.	Dec. 21, 1921.	Pending	Collection of engineering data completed.
Whitewater River.	Riverside and San Bernardino.	Sections 25 to 36f.	Dec. 9, 1922.	Pending	All proofs of appropriation filed.
North Cow Creek.	Shasta	Court reference.	Apr. 25, 1923.	Pending	Collection of engineering data completed.
Oak Run Creek	Shasta	Court reference.	Apr. 25, 1923.	Pending	Collection of engineering data completed.

The location and extent of the watershed of each of the stream systems named in the foregoing table are shown on Plate I, constituting the frontispiece of this report.

It will be noted that of the thirteen proceedings which have been undertaken, six have been terminated by court decrees, one was abandoned because of legal complications, and six are still pending. The six proceedings which have been terminated by court decrees have resulted in the establishment of 150 water rights, covering a total direct flow diversion equivalent to a continuous flow of approximately 307 cubic feet per second, and storage diversion to the extent of 3987 acre-feet per annum. Of the total direct flow diversion decreed, 294 cubic feet per second are for use for agricultural purposes on approximately 10,950 acres of irrigated land, eleven cubic feet per second are for use for developing power, and two cubic feet per second are for

use for mining purposes. The entire quantity of water decreed for diversion to storage is to be used for the irrigation of approximately 1900 acres of land, making a total area of approximately 12,850 acres of irrigated land to which water rights were decreed in the six proceedings.

Proceedings Completed During Biennium

Two adjudication proceedings have been terminated by court decrees during the past biennium, one covering the Oak Creek stream system in Inyo County, and the other covering that portion of the Hat Creek stream system above its confluence with Rising River, in Shasta County.

The **Oak Creek** stream system is the source of water supply for 1761 acres of irrigated land in Owens Valley, situated immediately north of Independence, Inyo County. It originates in perennial snow banks near the summit of the Sierras and flows in an easterly direction to a point about two and one-half miles northwest of Independence, where the flow is distributed to four main ditches by means of a division box which was installed about the year 1872.

The use of water from Oak Creek dates from the establishment of Fort Independence on July 4, 1862. The original fort covered an area one mile square, and the soldiers who occupied the fort cultivated and irrigated a considerable portion of this area with water from Oak Creek. In the later sixties, various settlers who located around the fort cleared considerable land and irrigated it with water from this same creek.

About 1870, the early settlers formed an association known as the "Oak Creek Water Users Association," in which the water rights of all members were recognized as of equal priority. Each member was allotted a certain number of shares in the association, in proportion to his irrigated acreage. The association constructed a division box on the stream which automatically distributes the flow to the four main ditches, in proportion to the number of shares owned by the members supplied by each respective ditch.

In recent years, subsequent appropriators have constructed ditches diverting water from the stream above the division box of the association. While these subsequent appropriators recognized the prior rights of the association, contention had arisen over the amount of water to which the association is entitled.

Adjudication proceedings were undertaken upon receipt of a petition signed by all of the members of the Oak Creek Water Users Association as well as by several of the subsequent appropriators.

The engineering data were collected during the summer of 1922, and proofs of appropriation were submitted prior to May 15, 1923. Copies of the abstract of claims were mailed to all claimants on September 20, 1923, and thereafter notices of contest were filed by the various parties, indicating that it would be necessary to hold hearings covering practically every claim. Hearings on the contests were set, to commence on December 12, 1923.

On the day preceding the date set for the commencement of the hearings, a conference was held between representatives of the Division and all parties involved in the proceedings, and at this conference a general plan for the settlement of all the water rights involved in the

proceedings was suggested by the Division, which plan was based upon the segregation of the various water rights into seven priority classes. After two days of discussion a stipulation was signed by all parties involved in the proceedings, authorizing the Division to report findings to the court based upon the suggested plan of settlement. A decree was entered by the superior court on June 17, 1924, establishing the various water rights as provided for in the stipulation.

Twenty-one water rights were established by the decree, covering direct diversion to the extent of 56.19 cubic feet per second, all for use for agricultural purposes on 1761 acres of irrigated land. The city of Los Angeles was decreed the right to the use of flood waters and return waters of Oak Creek, to be diverted into the Los Angeles aqueduct at the points where the various natural and artificial channels are intercepted by the same, such right being subject to all other rights established by the decree.

The **Hat Creek** stream system rises in the eastern part of Shasta County at the foot of Mount Lassen, and flows in a general northerly direction to its confluence with Pit River, near Carbon. Near Cassel, Rising River enters from the east, supplying between 300 and 500 cubic feet per second to the flow at all seasons of the year.

Above the influx of Rising River, the entire summer flow of Hat Creek is utilized for the irrigation of about 2450 acres of land. For six or seven years prior to 1924, lower users on this portion of the stream system had experienced difficulty in obtaining sufficient water, on account of increased use by landowners above them. This condition led to the suit of *Doyle et al. v. Massie et al.*, in the superior court of Shasta County, which was an action brought by several of the lower users, naming all other water users from Hat Creek above its confluence with Rising River as defendants.

The case was referred by the court to the Division for investigation, as referee. A field investigation was made covering the 1920 and 1921 irrigation seasons, which included a study of the water supply and duty of water, and also a complete plane table survey of all ditches and irrigated lands.

A proposed plan of settlement was presented by the Division at a conference held in the spring of 1922, at which all parties to the proceedings were represented by counsel. According to this plan, the water users were to be divided into two classes, upper users and lower users, the division to be made in such a manner that the total irrigated areas in the two classes would be approximately the same. The two classes were to alternate in the use of water for periods of ten days each, the various water users to be entitled to the use of irrigating heads in proportion to their irrigated areas. Certain minimum flows were to be provided for each ditch during the alternate periods when irrigation was not being practiced, sufficient to supply domestic and stock water and to prevent damage which might otherwise result from the ditches being alternately wet and dry. Provision was to be made that whenever the water supply of the creek was insufficient to furnish the full irrigating heads allotted, the shortage was to be borne pro rata by all of the water users of the class then entitled to irrigate, the full minimum flows allotted to the water users of the other class to be maintained at all times.

The plan proposed by the Division was accepted by all of the attorneys present at the conference, and a stipulation based upon the same was prepared. This stipulation was submitted by the various attorneys to their respective clients, and signatures to it were obtained from all parties involved in the proceedings with the exception of one, who alone held out for a larger quantity of water per acre of irrigated land than had been agreed to by all of the others.

After spending over a year in an unsuccessful attempt to obtain the signature of the one dissenting water user, the case was set for a hearing before the Division as referee in December, 1923. The report of the Division covering its investigation as referee, and containing findings of fact and conclusions of law and a proposed judgment and decree, was submitted to the court early in 1924.

A court hearing on the same was held, the petitioner's motion for a greater allowance of water than recommended was denied, and on May 14, 1924, a decree was entered, varying from that recommended by the Division in only a few minor details.

Adjudication Proceedings Pending

Three adjudication proceedings, which were pending at the time of publication of the 1922 Biennial Report and are described in detail therein, are still pending. These cover the Stanislaus River stream system in Alpine, Calaveras, Tuolumne, San Joaquin and Stanislaus counties, the Shasta River stream system in Siskiyou County, and the Burney Creek stream system in Shasta County.

In the **Stanislaus River** proceedings the final order of determination of the Division has been filed with the superior court of San Joaquin County, twelve notices of exception have been filed as provided by law, some of the exceptors attacking the constitutionality of the procedure as well as the adjudication provided for in the order of determination. A hearing on the constitutional issues presented was held before Judge Plummer and briefs have been submitted thereon. Judge Plummer was appointed to the appellate bench prior to a decision in the controversy, however, and the case will soon be resumed before another judge.

In the **Shasta River** proceedings, the collection of the engineering data was completed in the field in December, 1923, and the office work in connection with the preparation of the maps and report is nearly completed. Proofs of appropriation will be called for early in 1925.

In the **Burney Creek** proceedings, the engineering data were collected during the summer of 1922, and the maps and report were prepared the following winter. A conference with the attorneys representing the various parties to the proceedings, was held in the summer of 1923, at which it was decided that it would be necessary to hold a formal hearing in the case, but it was agreed that the hearing should not be set until after the completion of the Hat Creek proceedings, in which most of the attorneys were also representing clients. Following the entry of the decree in the Hat Creek proceedings, the Burney Creek case was set for hearing before referee, starting October 14, 1924, but it was necessary to postpone the hearing because of a conflict in date with a trial in the superior court of Shasta County, in which several of the attorneys were engaged. The hearing is now set for January 20, 1925.

Three adjudication proceedings have been initiated during the past biennium, one covering the Whitewater River stream system in Riverside and San Bernardino counties, one covering the North Cow Creek stream system in Shasta County, and one covering the Oak Run Creek stream system in Shasta County.

Whitewater River. In Coachella Valley, between Point Happy and Salton Sea, there is a considerable area of irrigated land which receives its water supply from wells tapping the water-bearing strata underlying that portion of the valley. The rapid development of this area in the last fourteen years is indicated by the fact that the map prepared by the United States Department of Agriculture as a result of the 1909 census, shows only about 3800 acres of irrigated land below Point Happy, while the data collected by the Division of Water Rights in the spring of 1923, indicate that there were then nearly 13,000 acres of irrigated land in that district.

Accompanying this rapid development of the irrigated area there was a gradual recession of the waterplane and a gradual decrease in flow from the artesian wells, until about 1918 or 1919. During the years 1920 and 1921, the wells above Point Happy showed a rise in the waterplane, probably the effect of the flood in 1916. Wells in other localities, however, showed a further decline during these years.

Alarmed by the continual recession of the waterplane underlying Coachella Valley below Point Happy, despite a cycle of years of excessive rainfall, the residents of that section organized the Coachella Valley County Water District, for the purpose of protecting their water supply. This district comprises practically the entire watershed of the Whitewater River stream system situated in Riverside County.

To conserve flood waters which would otherwise waste into the Salton Sea, the district, in 1918 and 1919, constructed a spreading dam, about 3000 feet long, across the channel of the Whitewater River. This appropriation of water was covered by Application No. 1122, upon which Permit 536 was issued by the Division of Water Rights. The District also filed a blanket application with the Division of Water Rights, No. 2922, naming as sources the Whitewater River and all of its important tributaries, and describing as points of diversion, the mouths of the canyons of the various streams.

In order to place itself in a better position to protect its water rights against encroachment on the part of the owners of vested rights to the waters of the stream system, the District filed a petition with the Division on June 29, 1922, requesting an adjudication of all water rights by appropriation within the Whitewater River watershed.

Realizing that the proceedings requested would be greatly complicated by the underground water problem involved, the district was advised that while the Division could not undertake a complete adjudication of both the surface and underground water rights of the stream system because of its limited jurisdiction over underground waters, the problem of determining the rights to surface diversion could undoubtedly be handled without difficulty under the procedure provided in the act. This was acceptable to the district, and, after a preliminary field investigation by the Division, an order was entered on December 9, 1922, granting the petition and initiating the proceedings.

The engineering data were collected in the field during the spring and summer of 1923, and the maps and engineering report were completed in November of that year. The data show that there are about 5000 acres of land irrigated from surface diversions in the upper portion of the watershed, in addition to the 13,000 acres of land in Coachella Valley that is irrigated from wells.

The period allowed for filing proofs of appropriation expired on October 31, 1924, and it appears that all necessary proofs are now on file.

The **North Cow Creek** stream system rises near Round Mountain, in the eastern part of Shasta County, and flows in a general south-westerly direction to its confluence with Cow Creek, near Millville. The flow is utilized principally for the irrigation of approximately 1500 acres of land.

In 1920 a suit was brought in the superior court of Shasta County by Charles L. Lemm and other lower users, naming various of the other water users as defendants, and seeking to quiet title to their water rights as well as to enjoin the defendants from diverting water to the plaintiff's injury. The case was referred to the Division for investigation, as referee, by an order of the court dated April 25, 1923.

A field investigation was made during the summer and fall of 1923, which included a study of the water supply and duty of water, and also a complete transit and stadia survey of all ditches and irrigated lands. The office work in connection with the preparation of the maps and report is nearly completed.

The investigation revealed that there are various water users from the stream system who were not named in the original complaint, but who are necessary and indispensable parties to a complete determination of the water rights involved. Accordingly, the Division has made a preliminary report to the court, recommending that such additional water users be made parties to the action.

The **Oak Run Creek** watershed adjoins that of North Cow Creek, on the south. The stream is also tributary to Cow Creek near Millville, and the flow is utilized principally for the irrigation of approximately 420 acres of land.

In 1920 a suit was brought in the superior court of Shasta County by F. A. Colby and other lower users, naming various of the other water users as defendants, and seeking to quiet title to their water rights. The case was referred to the Division for investigation, as referee, by an order of the court dated April 25, 1923.

The field investigation was conducted simultaneously with that covering the North Cow Creek stream system. The two investigations were of similar scope, and both were conducted by the same field party. The office work in connection with the preparation of the maps and report covering the Oak Run Creek investigation is also nearly completed.

As in the case of the North Cow Creek stream system, the investigation revealed that there are a number of water users who were not named in the original complaint, but who are necessary and indispensable parties to a complete determination of the water rights involved. Accordingly, the Division has made a preliminary report to the court, recommending that such additional water users be made parties to the action.

CHAPTER V

ADMINISTRATIVE DISTRIBUTION OF WATER

Two of the main functions of the Division of Water Rights—the supervision over the acquisition of new water rights and the adjudication of existing water rights—have been discussed in Chapters III and IV, respectively. The third main function, and the goal sought through the other two, is the protection of vested water rights on any stream system through supervision over the distribution of water to the various diversion systems entitled to its use.

Prior to 1921, authority for state supervision over the distribution of the water of a stream system could be acquired only through an agreement entered into by the water users, or through a court decree providing for such supervision. At the 1921 session of the legislature, however, the "Water Master Bill" was enacted as an amendment to the Water Commission Act, authorizing state supervision over the distribution of water on stream systems after the water rights have been adjudicated, and providing the necessary administrative machinery for such supervision.

Procedure Provided in Water Commission Act

The provisions of the amended Water Commission Act pertaining to the administrative distribution of water are contained in sections 37 to 37e, inclusive.

The above mentioned sections provide for the creation of "water districts" by the Division of Water Rights, to include stream systems upon which all water rights have been determined. Upon written request from the owners of at least 15 per cent of the diversion systems entitled to water in any water district, the Division may, if in its discretion necessity therefor exists, appoint one or more water masters for such district. Such water masters are authorized to distribute the waters of the stream systems among the various conduits in accordance with the determined rights, and in the performance of such duty may regulate diversion works and arrest anyone tampering with them after they have been so regulated. Changing or interfering with diversion works which have been regulated by a water master constitutes a misdemeanor punishable by fine or imprisonment, or both. Any water user who is dissatisfied with a decision of a water master, however, has the right to appeal from such decision to the superior court of the county in which the regulation takes place.

Stream Systems Administered

To date distribution of the water of six stream systems in the state has been made by the Division of Water Rights, or State Water Commission. On the Sacramento River, the Kings River and the Shasta River distribution was made under authority contained in agreements entered into by the water users. On the North Fork of Cottonwood Creek and on Hat Creek distribution was made under authority contained in court decrees which established the water rights on those streams. On the West Fork of Carson River distribution was made under authority contained in the Water Commission Act.

The various stream systems which have been administered by the Division or its predecessor, the State Water Commission, are shown in Plate 1, constituting the frontispiece of this report.

Distribution Under Provisions of Agreements

Kings River. The first instance of state supervision over the distribution of water occurred in 1919 when the Kings River Conservation Association appealed to the State Water Commission to appoint a water master to regulate headgate diversions from Kings River. An agreement was entered into by the water users, which included a tentative schedule for the distribution of water. The water master was appointed, and the work thus initiated has since been continued and its scope considerably enlarged.

The events which led up to the Kings River water master service, and the results that have been accomplished by means of it, are described in detail in Chapter VIII.

Sacramento River. State supervision over the distribution of the waters of the Sacramento River was first exercised in 1920, when an engineer of the State Water Commission was appointed water supervisor for the river for that season under authority of an agreement entered into by the water users, as a result of the Emergency Water Conservation Conference. The events that led up to the conference, and the results that were accomplished by state supervision over the distribution of the waters of the river in 1920, are described in detail in Chapter VII of the Third Biennial Report of the State Water Commission, dated December 20, 1920, and in Appendix J attached thereto.

No further supervision over the distribution of the waters of the river was exercised until 1924, when a water supervisor was appointed by the Division of Water Rights under authority contained in an agreement entered into by the water users as a result of the Sacramento-San Joaquin River Problems Conference. The events that led up to this conference, and the results accomplished, are set forth in Chapter X, and the work of the water supervisor during the 1924 season is described in Chapter XI of this report.

The **Shasta River** stream system is an important tributary of Klamath River from the south, and traverses Siskiyou County. In pioneer days, the waters of the stream were used extensively for mining purposes, and many of the water rights date back to the early fifties. Agriculture soon superseded the mining industry in importance in Shasta Valley, however, and the extent of the use of the waters of the stream system for irrigation has increased until there are at present over 40,000 acres of irrigated land in the valley.

In July, 1921, several of the lower water users, possessing very old rights, complained to the Division of Water Rights of lack of water due to diversions by permittees of the office. An investigation was made by the Division and there followed a conference with representatives of the Grenada Irrigation District, the latest appropriator on the stream and the one whose diversion was responsible for the complaint.

The directors of the district agreed to operate their pumping plant in such a manner as the Division should direct and an engineer of the

Division was therefore stationed in the valley for the remainder of the 1921 irrigation season. The district's pumping plant was operated in such a manner as to allow ample water to pass down to the lower users, at the same time permitting the district to utilize such water as was available for it.

The supervision over the diversion of water from the river during the period of shortage in 1921, demonstrated to the water users the advantages of state supervision over the distribution of water. Realizing that a complete adjudication of the water rights on the stream system would be necessary as a basis for administration, twenty water users, representing over five thousand acres of irrigated land, submitted a petition requesting adjudication proceedings under the provisions of the Water Commission Act. An order granting the petition and initiating the proceedings was entered by the Division in December, 1921, and the field work was started the following April. The present status of these proceedings has been explained in Chapter IV.

During the irrigation seasons of 1922 and 1923, the Division had a party of engineers in Shasta Valley collecting data in connection with the adjudication proceedings, and at the same time supervision over diversions similar to that exercised in 1921 was maintained through the engineer in charge of the work in the field. The field work in connection with the adjudication proceedings was completed in the fall of 1923, however, and at the beginning of the 1924 season the water users were confronted with a crisis due to the driest year of record, with no provision for state supervision over the distribution of water.

At the request of several of the lower users, a field investigation was made by the Division on May 21, 1924, which revealed that a serious water shortage already existed. Accordingly, a water users meeting was called for the purpose of giving the various parties an opportunity to devise ways and means of cooperating in the conservation of water, to the end that the minimum of injury would result from the shortage during the 1924 season.

The meeting was held at Montague on May 28th, water users from all sections of the valley were present, and went on record as favoring the appointment of a water supervisor by the Division for the 1924 irrigation season, to act under authority of an agreement to be signed by the water users. A proposed agreement which had been drafted, providing that the water users cooperate with a water supervisor in the conservation of water, and that each contribute the sum of five cents per acre of land irrigated, to cover the cost of water supervision for a period of three months, was approved. A water users committee, comprised of six prominent and representative users, was appointed to circulate the agreement for signatures, to collect the assessments, and to act as representative of the water users in matters coming before the Division or before the water supervisor.

As a result of the meeting, 46 water users, representing 16,440 acres of irrigated land, signed the agreement. In addition, the Shasta River Water Users Association, representing 3394 acres of irrigated land, contributed to the fund and verbally agreed to cooperate with the water supervisor, but refused to sign the agreement for technical reasons.

Mr. Harrison Smitherum, who had been in charge of the adjudication work in the valley during the preceding season, was appointed water supervisor and assumed his duties in the field on June 12th. After an investigation of conditions, a meeting of the water users committee was held, at which time the extent of cooperation that could be had was determined, and plans for handling the water in the different sections of the stream system were made accordingly.

In order to explain the conditions which existed and the results which were accomplished, it is necessary to consider the stream system as divided into four parts; one comprised of Shasta River above its confluence with Big Springs Creek, including the tributaries entering that portion of the river from the west; one comprised of the tributaries entering from the east above Big Springs Creek; one comprised of Big Springs Creek and Shasta River below its confluence with the same; and one comprised of Little Shasta River. During the summer months of years of subnormal run-off, these four parts of the stream system may be considered as presenting independent problems from a distribution viewpoint, as the entire water supply of each is consumed by diversions within the same.

It was at once apparent to the water supervisor and to the water users committee that the water supply of those parts of the stream system comprised of Shasta River above Big Springs Creek, including the tributaries entering from the west, and of Little Shasta River, would be sufficient for use for domestic and stock watering purposes only. The problem confronting the water supervisor in these sections was, therefore, the equitable division of the available water supply between the various users for domestic and stock watering purposes.

In the section comprised of Shasta River and tributaries from the west above Big Springs Creek, distribution of water for stock and domestic use was confined to that portion of Shasta River below Boles Creek. The remaining streams of this section were either without water or lacked sufficient cooperation among the users to make distribution possible.

In the section comprised of Little Shasta River, division of the water for domestic and stock use had been made by the water users prior to the arrival of the water supervisor. Due to the nearly 100 per cent cooperation in this section, the proportions into which the water had thus been divided, remained practically constant throughout the period of supervision, and entailed little work by the water supervisor, other than the measurement and inspection of the diversions from time to time.

The section comprised of Boles, Beaughan, Jackson and Carriek creeks had a water supply adequate for irrigation demands within the watersheds of the respective streams, but insufficient users had signed the agreement to make supervision over distribution within those watersheds possible. Considerable cooperation was obtained verbally, however, and the diversions from these streams were regulated to such an extent that it was possible to obtain a small amount of water from this section for use for domestic and stock watering purposes on the river below.

The section comprised of Big Springs Creek and Shasta River below the same, derives its sustained summer flow from the Big Springs, which contribute a considerable quantity of water for irrigation use.

During the past season, however, this supply was considerably below the total irrigation demand in this section, and some injury had already been caused to lower vested rights prior to the date that the water supervisor assumed his duties. Complete cooperation could not be obtained from the owners of several of the larger diversions in this section; consequently the work of the water supervisor was confined to the regulation of the pumping plant of the Granada Irrigation District, the latest appropriator on the stream, so as to allow sufficient water to pass down the river to supply the lower vested rights. As a result of this regulation, the district was permitted to divert the maximum amount of water that was available to it, and at the same time serious injury to the users at the extreme lower end of the river, due to water shortage, was prevented.

Distribution Under Provisions of Court Decrees

The **North Fork of Cottonwood Creek** stream system rises in Shasta County, about fifteen miles west of Redding, and flows in a general southeasterly direction to its confluence with the main Cottonwood Creek, near Gas Point. The flow is utilized principally for the irrigation of about 2200 acres of land, including about 1600 acres within the Happy Valley Irrigation District.

In the spring of 1919, a suit was brought in the superior court by the Bee Creek Ditch and Water Company, naming all of the other water users from the stream system as defendants, and appealing to the court to establish the relative rights of the various users. This case was referred by the court to the State Water Commission for investigation, as referee, under the provisions of section 24 of the Water Commission Act, and the details of the investigation, and of the final settlement, are fully described in Chapter III of the 1922 Biennial Report of the Division of Water Rights.

In the court decree, which was entered June 9, 1920, provision was made that upon request of any party thereto, the State Water Commission may appoint a water master to supervise the distribution of the waters of the stream system in accordance with the terms of the decree. The Division was not called upon to act under this provision, however, until June, 1924, when difficulties arose over the use of water due to the extremely low flow then existing in the stream.

A petition for the appointment of a water master, signed by attorneys representing seven of the parties whose rights were established by the decree, was received by the Division on June 16, 1924. The water master was appointed, and assumed his duties in the field on June 25th.

The duties of the water master consisted principally of keeping a record of the available stream flow at various points, and apportioning the same to the various diversion systems in the manner provided for in the decree. No serious difficulties were encountered in this work, and all parties involved were apparently satisfied with the manner in which the situation was handled.

In addition to the actual distribution work, the water master supervised the installation of carefully designed headgates and measuring devices on all diversion systems where suitable structures had not been previously installed. The installation of these structures may eliminate the necessity of water master service in future years, but if trouble

should again arise, the data which have been collected during the past summer and the structures which have been installed, will be of material assistance in future supervision over the distribution of the waters of the stream system.

By the end of July the total water supply available for the various diversions had dropped to approximately 120 miner's inches, and due to the large channel losses in the creek it was only possible to deliver about 15 miner's inches to the lower users in the vicinity of Gas Point. Under these conditions it was considered that the cost of water master service would no longer be justified by the amounts of water that could be delivered and, accordingly, the service was discontinued on July 31st.

The **Hat Creek** stream system, and the details of the court reference proceedings which resulted in a complete adjudication of all water rights on the same above its confluence with Rising River, have been fully described in Chapter IV.

The court decree, which was entered May 14, 1924, contains a provision authorizing the appointment of a water master by the division of Water Rights, upon request of any party thereto, to supervise the distribution of the waters of the stream system in accordance with the terms of the decree, said provision being similar to that contained in the decree entered in the North Fork of Cottonwood Creek case.

On May 21, 1924, a request for the appointment of a water master, signed by five of the lower water users, was received by the Division. Immediately thereafter a field investigation was made by one of the Division's engineers, from which it appeared that there was urgent necessity for the immediate appointment of a water master. Accordingly the appointment was made, and the water master assumed his duties in the field on May 30th.

From measurements of the stream flow it was at once apparent to the water master that the available water supply was inadequate to provide the full irrigating heads allotted, and that it would be necessary to divide the water supply among the various users in proportion to their allotments as provided for in the decree. Due to the unknown elements of creek channel losses and return flow from irrigated lands, however, it was impossible to compute from the stream flow the exact percentage of the allotments that could be delivered, and on account of the importance of not wasting water below the lowest diversion, it was necessary to determine such percentage by trial. The determination of the relation between the stream flow and the percentages of the allotments that could be delivered to the upper users and to the lower users, constituted one of the main problems of the water master during the first month of his service.

The work of the water master in prorating the water supply among the various ditches was greatly hampered because of the lack of suitable control works and measuring devices on the ditches. On account of the ease with which water can in most cases be diverted from the creek, but little attention had been previously paid to diversion works, most of the water users adhering to the old practice of building loose rock wing dams to turn the water into their ditches, rebuilding the same as often as necessary. As a result of these conditions, water turned out of a ditch was automatically diverted into the ditches down-

stream, and every change made by the water master necessitated the measurement and regulation of the ditches below.

The decree provided that the owners of the various ditches should install, under the supervision of an engineer, appointed by the Division of Water Rights, such permanent headgates and measuring devices as are required and approved by the Division. During the first two months of the water master's service, however, his time was completely occupied with the regulation of the diversions, and it was not until after the first of August that he was able to devote any time to the installation of these structures. Each ditch was then inspected for the purpose of determining the best location and most suitable type of headgate and measuring device, and the recommendations of the water master were communicated to the respective ditch owners. During the latter part of the season, suitable structures were installed on most of the ditches, except those owned by Indians.

The water master service was continued until October 9th, after which date there was but little demand for irrigation water, and the supply was more than ample to meet all needs.

In general, it may be said that the regulation on Hat Creek during the 1924 season was beneficial to Hat Creek Valley as a whole, and that the total volume of crops produced was greater than would have been produced had there been no regulation. It is certain that without regulation at least half a dozen of the lower users would have been entirely without water during a considerable portion of the season. In spite of the fact that throughout the valley the water users received an average of only approximately 70 per cent of the amount of water to which they are entitled when an ample supply is available, several of them increased their crop yields over those of 1923, when a much greater water supply was at their command.

A number of water users who attempted to irrigate their lands with the limited water supply available during 1924 in the same manner that they had been accustomed to irrigate in past years when they could take all the water they desired, were undoubtedly seriously handicapped, and the volume of crops produced by their lands was considerably below that produced in previous years. It is believed, however, that the difficulties encountered by these users during the past season can be eliminated, to some extent at least, by a better preparation of their lands to receive water, and by the employment of additional help in irrigating.

Distribution Under Provisions of Water Commission Act

West Fork Carson River. The first and only water district which has been created under the provisions of the Water Commission Act as amended in 1921, is the West Carson Water District in Alpine County. This district was created by an order of the Division of Water Rights entered on February 6, 1922, and embraces all territory included in the West Carson adjudication proceedings, which resulted in a decree entered by the superior court of Alpine County on November 29, 1921. On May 8, 1922, the Division of Water Rights received a petition signed by the owners of 27 per cent of the ditches entitled to water in the district requesting that a water master be appointed to supervise the distribution of water within the district.

Early in August, the flow of the West Fork of Carson River reached such a stage as to necessitate the assuming of the duty of distribution of water by the Division of Water Rights. A water master was appointed who supervised the distribution of water within the district, from August 7th to September 25th.

The necessity for supervision over distribution again arose in 1923 and a water master was again appointed who supervised the distribution of the water from July 19th to September 30th of that year.

Early in 1924, suits were brought in the Superior Court of Alpine County by two riparian owners on the West Fork of Carson River, seeking to enjoin the Division of Water Rights from regulating the flow of the river in any manner so as to interfere with the diversions into their ditches. This litigation is still pending and is described in detail in Chapter VI.

In view of the pending litigation and in view of the fact that in the Spring of 1924 it was apparent that the flow of the river would fall so low during the summer months, that the expense of water master service would not be justified by the results to be obtained, no supervision over the distribution of water was exercised during the 1924 season.

CHAPTER VI

WORK OF LEGAL DEPARTMENT

By SPENCER BURROUGHS, Attorney for Division

The duties performed by the Division of Water Rights have been detailed in preceding chapters and it is apparent that the Water Commission Act has provided a plan of engineering and legal coordination. While the goal sought is a distribution of water to those entitled thereto, a proper foundation must be first established. Existing rights must be precisely defined and then safeguarded by the allowance of new appropriations only in those cases wherein the water supply is adequate. The principal engineering problems are to ascertain the quantities of water which are normally available, the acreages which require irrigation and the amounts of water which are really necessary for those acreages. The water supply having been determined, the lands surveyed and the duty of water per acre ascertained, the question of priority of right as between the claimants presents a considerable legal problem. Throughout the proceedings for the adjudication of water rights, either under section 24 or under sections 25 to 36f of the Water Commission Act, the Division is dealing with problems of fact which are so complicated that engineering skill must supplement the testimony of witnesses, and also with a question of law as to who is entitled to the water upon the facts found. The Division does not of course adjudicate the rights, but it does thoroughly investigate the stream system and claims made by the parties involved, hear contests, take testimony, and then find the facts and apply the law, and present to the court its conclusions in a form which the court may adopt and ratify by the entrance of a judgment and decree.

Once the rights upon a stream system have been adjudicated, the action to be taken upon an application to appropriate from that stream system is greatly simplified, but unfortunately, on most stream systems in the state the water rights claimed have never been sufficiently adjudicated. The hundreds of legal actions in which water rights have been involved have resulted in adjudications of rights as between the parties thereto only, and for the most part such adjudications have not been on a scale comprehensive enough to be of much value as a basis for distribution. All rights and all claimants from the stream system must be included, and most important of all the facts must be accurately ascertained, before a decree can be prepared which will afford an adequate basis for distribution.

Thus the Division is repeatedly compelled to pass upon applications which are protested by claimants who are using water from the source named therein and who claim that no unappropriated water exists. Preliminarily to acting upon such applications the Division must investigate and determine whether there is unappropriated water available, or whether the entire water supply is within the ownership of the claimants and protestants. In such matters the Division strives to ascertain the real facts and the law applicable to the case, to the end that, on the one hand, no one shall be denied a permit who is entitled thereto, and, on the other hand, that those who are the owners of vested rights may not be forced into court to protect themselves from unauthorized diversions. Problems of the Division, in passing upon applications

to appropriate and in making adjudications of water rights by stream systems, are so interwoven with legal and engineering difficulties that a proper coordination of legal and engineering skill is indispensable if they are to be properly solved by the Division in the first instance.

Considering the extreme difficulty of fact and law presented, it is not remarkable that out of the hundreds of applications to appropriate water which have been acted upon, and the many adjudication proceedings which have been undertaken, some lawsuits should result in which the Division is made a party. On the whole, however, the Division may point with pride to the comparatively small number of cases in which dissatisfied parties have sought redress in the courts, and the general acceptance of the decisions of the Division by contending parties may be in part due to the confidence which the parties have come to place in the methods employed to obtain a proper basis for decision.

The Division of Water Rights is at the present time a party to certain actions or proceedings which are pending in various courts of this state. These actions or proceedings may be briefly summarized as follows:

Tulare Water Company v. State Water Commission

This is a proceeding in *mandamus* and is pending in the superior court in and for the city and county of San Francisco. It involves the action taken by the State Water Commission in refusing to issue a permit to the Tulare Water Company upon the ground of inadequate water supply. The company sought a writ of mandate and to the petition therefor the Commission demurred and answered. The demurrer was sustained in the superior court, but, upon appeal, the appellate court directed that the demurrer be overruled, and, upon hearing before the Supreme Court, the case was remanded to the superior court for a trial upon the merits to determine whether the facts prerequisite to issuance of a permit actually existed. The Supreme Court decision upon the demurrer is decisive of but one point, to wit, that if all prerequisite facts exist an applicant is entitled to a writ of mandate to compel the Commission to issue a permit.

In *Tulare Water Company v. State Water Commission*, 187 Cal. 533, the Supreme Court was called upon to render its opinion in a case wherein the petitioner set forth the existence of unappropriated water and a complete and entire compliance with the law and the rules and regulations of the Commission. Said allegations of the petition were necessarily admitted in so far as the demurrer was concerned and the question for determination was simply, "Has the legislature invested the Water Commission with arbitrary, absolute and final authority to say to an applicant, 'You shall not appropriate water.' " Said question, and said question only, was decided in the opinion rendered upon the demurrer to the petition. These words of the opinion summarize its effect:

The commission surely does not possess and could not be invested with power to arbitrarily deny an application made in conformity to the law for the appropriation of water that was subject to appropriation.

The purpose of the act is clearly to permit any person or corporation desiring to make any of the enumerated beneficial uses of waters of the state, not otherwise utilized, to avail itself of this right of appropriation. * * *

* * * The obvious aim of the water commission act was not to abolish, but to regulate and administer, this privilege.

This case is now pending trial upon the petition and the answer on file, though the action was instituted over five years ago and the Supreme Court decision on the demurrer was rendered in December, 1921. It may be that this case will never come to trial in view of recent developments which may settle the water situation involved agreeably to all parties and render a permit unnecessary from the petitioner's standpoint. Meanwhile this proceeding is under stipulation that the statute of limitations shall not be taken advantage of to secure a dismissal, but that the action may be placed upon the calendar for trial upon ten days notice by either party. But in any event the Division of Water Rights maintains that inadequacy of supply is a valid ground for rejection. Meanwhile the application stands rejected and cancelled upon the records of the Division, and the powers and duties of the Division in acting upon applications have not in fact been curtailed by this opinion rendered on demurrer, nor are they in law reduced to a perfunctory character. Furthermore, the provisions of sections 1a, 1b, 1c, and 1d of the Water Commission Act enacted at the 1923 session of the legislature render this opinion on demurrer entirely obsolete in so far as a proceeding by *mandamus* is concerned, and these sections clearly express the legislative intent that certain prerequisite facts, including the existence of unappropriated water, must exist prior to the issuance of a permit to appropriate.

Rich v. McClure

This is a proceeding in *mandamus* and has been instituted to compel the issuance of a permit. It is somewhat similar to the Tulare case in that it is an action brought by an applicant who has been refused a permit. However, the ground of refusal is not the same in the two cases. In the case of *Rich v. McClure*, the applicant had applied to appropriate water from Lindsay Slough in Solano County for municipal purposes to supply the cities of Suisun, Fairfield, Vallejo and Benicia, and territory adjacent to these cities. Although thus expressly setting forth the use as municipal to supply these cities and adjacent areas, the applicant stated his intention to convey the water to a reservoir near Cordelia and there wholesale it, and further asserted in the application itself that Cordelia was the place of use in so far as applicant was concerned. Applicant's map showed the conduits leading to Cordelia but did not show the cities and the areas to be supplied nor the conduits leading from Cordelia to these cities and areas. After several notices specifying that the map was deficient in that it did not show the cities and areas to be served nor the conduits leading thereto, applicant was finally notified in accordance with section 17 of the Water Commission Act that he must amend and perfect his application so as to show upon his map the cities to be served, the approximate boundaries of the areas adjacent thereto and the approximate locations of main conduits leading from Cordelia to these cities and areas. This the applicant flatly refused to do, and thereupon the Division rejected and cancelled the application as insufficient in form and substance in that it did not show the intended place of use and the conduits leading thereto as required by section 16 of the Water Commission Act and the rules and regulations of the Division.

It was the applicant's contention that sale at Cordelia constituted his proposed use, and that Cordelia was the proposed place of use, and

that applicant had fully complied with the law and the rules and regulations of the Division in showing Cordelia and the conduits leading thereto, upon the map.

The applicant, therefore, petitioned the superior court in and for the city and county of San Francisco for a writ of mandate and was granted an alternative writ. The Division then moved for a change of venue which was unopposed and the action was accordingly transferred to Sacramento County as the place of defendants' residence. The defendants have also demurred and answered, and the proceeding is now pending before Judge Shields of the Sacramento County Superior Court, briefs upon the demurrer having been submitted after oral argument.

The defendants' demurrer is based upon the grounds that *mandamus* does not lie because section 1b of the Water Commission Act affords the petitioner a plain, speedy and adequate remedy, if any he is entitled to; that even if *mandamus* does lie, the writ is to be denied because the petitioner fails to state facts which reveal a duty clearly enjoined by law; and that, finally, a writ if issued, could not properly command the issuance of a permit but could only direct the Division to proceed and consider the application as sufficient in form and substance.

The two principal points of interest are whether *mandamus* is any longer available and whether place of sale is place of use. Since the *Tulare* case the Water Commission Act has been amended, as heretofore stated, by the addition of new sections 1a, 1b, 1c, and 1d and it is contended that these provisions supply the very defects which were by that decision made the basis for a *mandamus*. These sections are therefore believed to have so changed the act that the decision in that case is no longer applicable. However, the point of greatest moment from the standpoint of public welfare and concern is this attempt by an applicant to establish sale as beneficial use of water, and without recounting the authorities discussed in the briefs on file, suffice it to say that the Division is satisfied that the authorities are unanimously against sale as beneficial use. Legally, it is considered fundamental that sale is not use, and in the name of public welfare, it is deemed essential that sale be not held a beneficial use.

A doctrine of sale as beneficial use would open the door wide to speculation, would enable anyone to proceed with an application and hold up *bona fide* projects, and would make it difficult, if not impossible, for the Division to trace the development made, if any, and ascertain whether a really *bona fide* seller of water was in fact selling that water to parties who were making an actual beneficial use of all the water sold. Sale in itself as a use would make it possible for A and B to conspire, A to sell water to B at a nominal price, and B to waste the same until the necessity of some later *bona fide* appropriator would enable A and B to extort their price. Thus a real development might be made the prey of a speculator, and the Division is determined to fight this doctrine of sale as use upon the theory that it would thwart legitimate development and seriously retard the *bona fide* use of water in California. A doctrine which lends itself to speculation in an element vital to the growth and prosperity of the state should not be countenanced.

Klamath River Litigation

Various phases of this controversy are now set forth in ten law suits, four of which are pending in the Siskiyou County Superior Court, four in the Humboldt County Superior Court, and two in the Supreme Court upon hearing after decision in the Third District Court of Appeal. The parties involved are the Klamath River Packers Association, a salmon packing concern located at the mouth of the river; the Electro-Metals Company and H. L. Jackman, who would build high dams and develop hydro-electric energy; the State Fish and Game Commission, which would prevent all development by dams upon the Klamath River; and the State Division of Water Rights, which has issued a certificate to the Electro-Metals Company as authorized in section 12 of the Water Commission Act, and which has also issued permits to appropriate water for power development to the Electro-Metals Company and to Mr. Jackman.

In order that this litigation may be understood, it is necessary to briefly state the interest of the parties plaintiff. The Packers Association catches the salmon as they run in from the ocean and ascend the river to their spawning grounds, which are located in the upper reaches of the river. The Fish and Game Commission maintains an egg-taking station and a fish hatchery which are located far above the proposed dam sites and which are supplied from the spawning grounds of the steelhead trout and the salmon which ascend from the ocean. These parties both complain of the threatened erection of high dams for power development upon the grounds that the fish would not and could not pass upstream beyond such dams to their spawning grounds, and that even if they did, the small fry would perish in descending to the ocean, with the consequence that the salmon and steelhead run up the river would become extinct for lack of replenishment, and with the further result that the packing plant of the one party would be rendered useless and the egg-taking station and fish hatchery of the other valueless. The Fish and Game Commission also asserts a general power, authorization and duty on its part to preserve the fish for the people of the state.

On the other hand, it is contended by the applicants who would develop power, that the Klamath River is an unharnessed giant of hydro-electric energy, that its development is essential to the growth development and prosperity of northwestern California, that its power will turn the wheels of industry and create products of an annual value of many millions. The parties who seek to appropriate this water for power development, claim the legal right so to do, but at the same time are insistent that this power can be developed without sacrificing the fish.

It is not desired to enter into the merits of the various arguments advanced, or to discuss the relative value of the stream as a power, fish propagation, or recreational source, or the argument that all uses can or can not coexist. It is simply intended to call attention to the physical situation as to power and as to fish. A large river with a considerable minimum flow, year in and year out, winding down to the sea from an elevation of 4000 feet through a series of dam sites, offers an unusual power opportunity. A river ascended at certain

seasons by large runs of steelhead and salmon, which pass up stream from the ocean to their spawning grounds, is especially favorable for fishing and fish culture.

It is the claim of the Electro-Metals Company that it has succeeded to water rights initiated in 1908, by the posting of a notice of appropriation, and that through its predecessors in interest and itself the right so initiated, has been maintained by diligent endeavor, and that though many years have elapsed, the status of the matter has been such as to give a valid legal excuse from any work at all during considerable periods, and that as to other periods, much actual work has been done. This claim as of 1908 is to a vast power project at Ishi Pishi Falls, and based upon this claim, the company applied to the Division of Water Rights for a certificate prescribing time within which it might apply said water to beneficial use (section 12, Water Commission Act).

The Division gave careful consideration to this application for a certificate under section 12, and as the result of two hearings and a field investigation, a certificate was finally issued in July, 1923. Thereupon the Packers Association and the Fish and Game Commission each brought its separate suit against the Division of Water Rights in the Superior Court of Siskiyou County. Each petitioned for a writ of *certiorari* or review, and received an alternative writ without notice or opportunity afforded defendants to be heard; hence the defendants moved to quash the writ, but their motions were denied after hearing and argument in the superior court. These two suits are entitled:

Newbert et al. v. Department, etc.

Klamath River Packers Association v. Department, etc.

Thereupon the Division of Water Rights petitioned the Third District Court of Appeal for writs of prohibition to stop the Superior Court of Siskiyou County from proceeding to review the record in the matter of the issuance of this certificate. These suits, brought in the District Court of Appeal by the Division of Water Rights, are entitled:

3 Civ. No. 2775, Department, etc. v. Superior Court.

3 Civ. No. 2776, Department, etc. v. Superior Court.

The appellate court issued alternative writs of prohibition and after a submission upon briefs, made the writs peremptory (*Department, etc., v. Superior Court*, 43 C. A. D. 828 and 43 C. A. D. 836). Upon petition filed by the Fish and Game Commission before the Supreme Court, hearings were granted and these two cases in prohibition have now been submitted to the Supreme Court upon the same briefs which were filed in the Third District Court of Appeal. They have been assigned Supreme Court numbers Sac. 3670 and 3671. These four suits therefore relate to a certificate prescribing time for the completion of a right initiated prior to the passage of the Water Commission Act, which right it is claimed has been maintained with diligence. Petitioners for *certiorari* in the superior court insist defendants have acted in a judicial capacity and adjudicated a water right to the Electro-Metals Company, whereas the petitioners for prohibition in the Appellate and Supreme courts maintain that the action taken in granting a certificate under section 12, is purely ministerial; that it presupposes a right in the applicant company, but neither creates nor

validates a right and is void if, in fact, no right does exist in law. As to the other six suits involved in this litigation, they stand upon a considerably different basis. They are also proceedings in *certiorari* but are to review the issuance of permits to appropriate water and not to review a certificate prescribing time within which to complete a right prior to the enactment of the Water Commission Act. They involve an attempted initiation and consummation of a new right to take water as provided for in section 16 of the Water Commission Act, and do not relate to time for completion of an old right initiated years before the passage of the act, which is claimed to have been since maintained with diligence and to be now pending completion. These six suits are filed by the same parties who filed the first two suits which have been discussed and each party has filed its separate suit. The Fish and Game Commission is suing in the name of the people of the State of California. These suits may be listed as follows:

The People of the State of California v. Department of Public Works, etc., No. 10935, Dept. No. 2, Humboldt County Superior Court, Denver Sevier, Judge, a proceeding in *certiorari* which seeks an annulment of permit No. 1704, application No. 1847, H. L. Jackman, applicant and permittee.

Klamath River Packers Assoc. v. Department of Public Works, etc., No. 10937, Dept. No. 2, Humboldt County Superior Court, Denver Sevier, Judge, a proceeding in *certiorari* which seeks an annulment of permit No. 1704, application No. 1847, H. L. Jackman, applicant and permittee.

The People of the State of California v. Department of Public Works, etc., No. 10936, Dept. No. 1, Humboldt County Superior Court, George D. Murray, Judge, a proceeding in *certiorari* which seeks annulment of permit No. 1705, application No. 1890, Electro-Metals Company, applicant and permittee.

Klamath River Packers Asso. v. Department of Public Works, etc., No. 10934, Dept. No. 1, Humboldt County Superior Court, George D. Murray, Judge, a proceeding in *certiorari* which seeks annulment of permit No. 1705, application No. 1890, Electro-Metals Company, applicant and permittee.

The People of the State of California v. Department of Public Works, etc., in the Siskiyou County Superior Court, C. J. Luttrell, Judge, a proceeding in *certiorari* which seeks annulment of permit No. 1706, application No. 2187, Electro-Metals Company, applicant and permittee.

Klamath River Packers Assoc. v. Department of Public Works, etc., in the Siskiyou County Superior Court, C. J. Luttrell, Judge, a proceeding in *certiorari* which seeks an annulment of permit No. 1706, application No. 2187, Electro-Metals Company, applicant and permittee.

The applications which are involved in these suits, and upon which the permits have issued which it is sought to annul, may be briefly described as follows:

Application No. 1847 was filed May 27, 1920, by H. L. Jackman. The site of this proposed development is in the Klamath River Canyon about forty miles from the ocean and a few miles below the mouth of the Trinity River. The application contemplates the erection of a 90-foot dam, the use of a maximum flow of 9000 second-feet, and the development of 92,045 horsepower for sale. The estimated project cost is \$9,100,000.

Application No. 1890 was filed July 2, 1920, by A. P. Seybold and assigned May 11, 1923, to the Electro-Metals Company. The site of this proposed development is in the Klamath River Canyon about fifty miles from the ocean and a few miles above the mouth of the Trinity River. The application contemplates the erection of a 75-foot dam, the use of 3000 second-feet of the Klamath River and 75 second-feet diverted from Bluff Creek into Slate Creek and thence into the reservoir to be created by the dam. The dam will be constructed just below the entrance of Slate Creek and a short distance above the entrance of Bluff Creek. The purpose will be the development of 32,400 horsepower for mining, metallurgical and commercial purposes. The estimated project cost is \$2,500,000. This project is commonly referred to as the Slate Creek project.

Application No. 2187 was filed February 1, 1921, by the Electro-Metals Company. The site of this proposed development is in the Klamath River Canyon about sixty-five miles from the ocean and just above the mouth of the Salmon River. The application contemplates the erection of a 250-foot

dam, the use of 3000 second-feet of water, and the development of 102,270 horsepower for electro-metallurgy and possible sale of surplus to public utility companies. The estimated project cost is \$8,000,000. This project is commonly referred to as the Ishi Pishi Falls project.

Hearings upon the alternative writs of *certiorari* which have been issued in all six of said suits are now pending. The Humboldt County cases are set for January 13, 1925, and the Siskiyou County cases for January 16, 1925.

In taking action upon these applications, it has been the purpose of the Division of Water Rights to act in accordance with the law. If the statutes of this state governed the case which was presented, the Division had no option other than to adhere to them, and in the judgment of the Division, the legislature had enacted laws which controlled the very situation involved and made it the manifest duty of the Division to issue the permits applied for.

This legal duty on the part of the Division to issue these permits was tersely stated in the opinion rendered at the time these permits were issued, as follows:

In the first place, the Water Commission Act provides for the appropriation to beneficial use of unappropriated water. The applicants have applied to appropriate to beneficial use unappropriated water and have complied with the provisions of the Water Commission Act and the Rules and Regulations of the Division of Water Rights.

In the second place, section 636c and 637 of the Penal Code contemplate the erection of a dam which may prove an impassable barrier to fish. In those sections the Legislature has plainly specified alternatives which may be adopted "whenever in the opinion of the State Fish and Game Commission it shall be impracticable because of the height of any dam or other artificial obstruction or other conditions, to construct a fishway over or around said dam or other artificial obstruction." Said alternatives are to require the erection and equipment of a fish hatchery or to require the planting of fish. A power of regulation is conferred, not a power to prohibit. No other alternative is given and the Fish and Game Commission is not authorized to prohibit any dam if in its judgment said alternatives are insufficient. Having specified and enumerated the alternatives the doctrine "*expressio unius est exclusio alterius*" (express mention and implied exclusion) applies.

The Division did not pass upon the policy involved inasmuch as the legal duty to act favorably on the applications was inescapable, and the certificate and the permits were accordingly issued.

Existing law provided no remedy for protestants other than such as is implied by virtue of the doctrine that vested rights are to be protected and that no rights acquired or initiated may violate same. Each and every permit is issued expressly "subject to vested rights."

Subsequently to the issuance of the certificate and the permits and apparently due to a recognition of the legal principles stated, initiative petitions were printed and circulated and there was placed upon the ballot an initiative measure which was adopted by a vote of the people at the last general election and which reads as follows:

INITIATIVE ACT

To create the Klamath River Fish and Game District, and prohibit the construction or maintenance of any dam or other artificial obstruction in the waters of said district, provide penalties and declare such obstructions a public nuisance.

The People of the State of California do enact as follows:

Section 1. The Klamath River Fish and Game District is hereby created and shall consist of the Klamath River and the waters thereof, following its meanderings from the confluence of the Klamath River and the Shasta River in the county of Siskiyou to the mouth of the Klamath River in Del Norte County.

Sec. 2. Every person, firm, corporation or company who constructs or maintains any dam or other artificial obstruction in any of the waters of said Klamath River Fish and Game District is guilty of a misdemeanor and upon conviction must be fined not less than five hundred dollars (\$500.00) or be imprisoned in the county jail of the county in which the conviction shall be had, not less than one hundred days, or by both such fine and imprisonment, and any artificial obstruction constructed, placed or maintained in said district is hereby declared to be a public nuisance.

The Division will necessarily be governed by the provisions of this measure in the consideration of Klamath River filings.

Beyer et al. v. Department of Public Works, etc., et al.

This is a proceeding in *certiorari* which seeks the annulment of a permit issued to the Coronado Water Company to divert from the underground flow of the Tia Juana River basin in San Diego County. It is a proceeding which has been instituted by parties claiming an estate in lands riparian to the surface and underground flow of the Tia Juana River. These parties were protestants at the hearing held upon the application of the Coronado Water Company but their petitions for a writ of *certiorari* fail to describe the lands upon which their riparian rights are asserted and the Division of Water Rights has demurred to the petitions as insufficient to state a cause of action and as ambiguous, uncertain, and unintelligible. Also a motion to quash the alternative writ which has issued, has been interposed.

A hearing upon this alternative writ has not yet been held, but it seems probable that the petitions will have to be amended to describe the particular parcels of land upon which the several petitioners base a riparian right, and that in so doing, many of the petitioners will not be able to establish a cause of action inasmuch as they will thereupon appear as upper riparian owners. It is also probable that the writ which has been issued will be quashed inasmuch as *certiorari* does not lie if there is another remedy which is plain, speedy and adequate. Section 1b of the Water Commission Act furnishes such a remedy, if any, the petitioners are entitled to.

Wennhold v. Kluegel et al.

Heimsoth v. Kluegel et al.

These two actions are for injunctions to restrict the operation of a water master upon the West Fork of the Carson River in Alpine County, California. The West Fork of the Carson River is an interstate stream which rises in California and flows into the Carson Valley in Nevada. Approximately 5000 acres of California lands are irrigated from this stream and a greater acreage of Nevada lands.

Years ago, in the suit of *Anderson v. Bassman et al.*, brought in a federal court, the use of this stream was divided between the California and the Nevada water users and each group was allowed the use of the entire stream for alternate weeks, beginning the first Monday in June and continuing to the end of October. However, this decree did not determine the rights of the users of each group as among themselves, and several of the California users petitioned the State Water Commission in 1919 for an adjudication of the rights of all the California users. This petition was filed in accordance with section 25 of the Water Commission Act and, although only water rights by appropriation could be included within an adjudication so instituted, the com-

mission decided to undertake the work, it appearing that any trouble from claimants resting upon riparian rights was remote. This adjudication was terminated by a decree of the superior court of Alpine County in November, 1921, and in 1922 and 1923, a water master was appointed by the Division of Water Rights to distribute the water as decreed.

This water master functioned under authority of law as provided in sections 37 to 37e, inclusive, of the Water Commission Act, and no complaint has been made as to the correctness of the distribution which was made: that is, the complainants do not contend that the water master has not distributed the water in accordance with the decree rendered, but inasmuch as the decree adjudicated rights by appropriation only, complainants are asserting riparian rights superior in priority to their rights by appropriation and are claiming that a distribution by the water master under the decree postpones their rights as riparian owners to a use by others who are in fact inferior in right. All that the plaintiffs desire is that the water master be enjoined from regulating their own headgates, for they are far enough upstream to get all the water they want if they can regulate their own gates.

The answers which have been filed by the Division, point out that all parties who claim any right to the use of water from the West Fork of the Carson River in California must be made parties to these suits, inasmuch as they are the real parties in interest rather than the Division, and it is contended that the plaintiffs must establish their riparian claims as superior in priority to the decreed appropriative water rights before a basis for an injunction can be established, and this they can only do by proceeding against the owners of those rights and making them parties to the suit. Also, all others who may claim as riparian owners must be made parties, to the end that a complete determination of the controversy may be had.

The plaintiffs have until December 16, 1924, within which to move, demur, reply or otherwise plead to the answers on file.

Black v. Grinnell et al.

This is an action brought by the lowest owner on Burney Creek in Shasta County to establish the plaintiff's title to the waters of said creek and to enjoin the upper owners, who are made defendants, from diverting said waters away from the plaintiff. Cross-complaints have been filed by defendants and the action has reached the stage of a proceeding for the adjudication of all water rights of whatsoever nature which may exist in and to the waters of Burney Creek.

Although this action was filed in the Shasta County Superior Court, it was referred to the State Water Commission as referee under the provisions of section 24 of the Water Commission Act and the Division of Water Rights, after an extensive study of the water supply and the lands irrigated from Burney Creek, is now prepared to hear any relevant evidence which the parties may care to present and has accordingly fixed the time and place for a trial of the issues involved. This hearing before the Division as referee, is now set for January 20, 1925, in Redding, California, and it is expected that two weeks may be consumed in the presentation of evidence.

Lemm et al v. Rutherford et al.

This is a proceeding brought in the Shasta County Superior Court and involves a determination of all water rights in and to the waters of North Cow Creek. It is of the same character as *Black v. Grinnell et al.*, but is not yet ready for a trial before the Division as referee.

Colby et al. v. Strayer et al.

This is also a proceeding in the Shasta County Superior Court of a similar character to *Black v. Grinnell*. It involves the waters of Oak Run Creek and the Division has not yet completed its maps and hydrographic study of the stream preliminarily to a hearing before it as referee.

Doyel et al. v. Massie et al.

This action is also a Shasta County suit which was referred to the Division of Water Rights as referee. Though terminated by a judgment and decree under date of May 14, 1924, this suit is here mentioned because it was so recently concluded. The waters involved are those of Hat Creek above its confluence with Rising River. In beginning work upon this case the Division first made a plane table survey of the lands irrigated from Hat Creek and the ditches leading thereto, and conducted a hydrographic study of the stream flow. It then made comprehensive maps of the areas involved and their ditches and compiled its engineering report and, being thus supplied with a fund of valuable data and information, the Division was enabled with the cooperation of the attorneys interested, to prepare and secure a stipulation as to use of water by the parties which all parties signed except one and with a trial of only one day before it as referee, the case stood submitted and ready for a report to the court. In its report as referee, the Division incorporated findings of fact and conclusions of law and a proposed judgment and decree, which proposed judgment and decree were adopted almost verbatim by Judge Herzinger.

In Re Oak Creek

This proceeding though terminated by a judgment and decree of the superior court of Inyo County under date of June 17, 1924, is here referred to because of its recent conclusion. Unlike the Hat Creek case above discussed, it was instituted by the filing of a petition before the Division of Water Rights and consummated by proceedings taken as described in sections 25 to 36f, inclusive, of the Water Commission Act. It was therefore a determination of water rights by appropriation only but is considered as a final settlement for the reason that riparian ownership claims on Oak Creek are practically negligible. In this case, as in the Hat Creek case, after a survey of the lands and ditches, the preparation of maps, a hydrographic study and the compilation of an engineering report, the Division was able to prepare and to secure the signatures of all the parties to a stipulation of settlement—and based upon that stipulation—the Division made its order of determination and presented to the court a judgment and decree which was adopted by the court exactly as offered.

In Re Whitewater River

This proceeding is also an adjudication of appropriative water rights instituted by petition filed with the Division of Water Rights. Maps have been made, a hydrographic study completed, a report filed by the Division's engineer in charge of adjudication work and proofs of appropriation received from claimants. The next step will constitute the preparation of an abstract of proofs, which will be printed in the state printing office and then sent by registered mail to all parties in interest, together with a notice fixing time and place for inspection of these proofs. At least ten days must be allowed for inspection of proofs and if any party desires to contest the claim of any other party as evidenced by his proof of appropriation, a written notice of contest may be filed. Contests, if any, will be set for hearing before the Division and notices thereof given. All evidence taken will be transcribed and thereafter the Division will make its order of determination, have copies printed in the state printing office and sent to all parties and will file its order of determination in the superior court in and for the county of Riverside. Unless notices of exception are filed with the county clerk, this order will be adopted by the court as a basis for its judgment and decree. But if notices of exception are filed, the judge will hear the exceptors, take any additional evidence which may be offered and then render a judgment and decree settling all rights involved.

In Re Shasta River

This proceeding is of the same character as *In Re Whitewater River* and involves all water rights by appropriation in and to the waters of the Shasta River. The engineering work upon this proceeding is nearing completion and this matter will be ultimately terminated in the Siskiyou County Superior Court after a hearing upon the order of determination which will be filed by the Division of Water Rights.

In Re Stanislaus River

An adjudication of all the appropriative water rights in and to the waters of the Stanislaus River is involved in this proceeding under sections 25 to 36f of the Water Commission Act. An order of determination has been filed in the San Joaquin County Superior Court and notices of exception to that order of determination have been filed by twelve claimants. These notices of exception not only challenge the correctness of the determination made but some of them also attack the entire procedure as unconstitutional and also question the jurisdiction of the Division in this particular proceeding because of alleged irregularities peculiar to this particular order of determination. An oral argument on the constitutional and jurisdictional questions has taken place and briefs have been filed by various parties in interest. Judge Plummer who heard these arguments has since been elevated to the appellate bench and it is expected that this hearing of exceptions will be resumed in the near future before another judge. The principle questions are those relative to the constitutionality of this procedure. The brief filed on behalf of the Division of Water Rights reviews several cases in other jurisdictions which uphold the constitutionality of procedures which are almost verbatim, the same as that provided in the California act.

Legal Problems Presented by Applications

A mere enumeration of the above court actions and procedures is sufficient to evidence the fact that the attorney for the Division has been busy in endeavoring to maintain his part in the combined engineering and legal functions performed by the Division of Water Rights. However, it is not sought to over emphasize the work performed in the legal actions to which the Division is a party either as a result of the operation of the act itself or as a result of suits instituted by dissatisfied parties.

Whenever the time of the attorney is not fully occupied in attending to such court actions or procedures, his services are utilized in advising the staff of the Division in the performance of their various legal and quasi judicial duties, it being always the endeavor to adhere to the law and to attain as nearly a correct result legally, as well as equitably, as may be.

Various and sundry difficult problems of law are continually pending an opinion in order that action may proceed upon applications for permits to appropriate water. Sometimes these problems are of considerable interest and importance. It may be in order to briefly mention a few of the questions which are awaiting attention at the present moment.

Applications Nos. 4869 and 4870 have been filed by the city of Sacramento to appropriate water ostensibly for municipal purposes, but in reality for flood control, and the query is as to whether the jurisdiction of the Division is inclusive of such applications and whether or not the storage of water for the purpose of flood control constitutes a beneficial use of water.

A condition of much complication is presented by many applications to appropriate water from the San Gabriel River. Many of these applications were doubtless inspired by a proposal to build an enormous flood control reservoir and many supplementary reservoirs to impound the flood waters of the San Gabriel and its numerous tributaries in order to prevent large flows from wiping out valuable crops and orchards. The reservoirs have not been built but the bonds for their construction have been voted. These applications are for water which would be stored and propose a use of same during the irrigation season. Various points of diversion are specified, some from the proposed reservoir and some on the river just below the reservoir. These applications are opposed by claimants on the banks of the San Gabriel in the valley below who claim that much of this water has in the past seeped into vast gravel beds in its course to the sea during the flood season and has so supplied a vast underground basin from which they pump. The construction and operation of these flood control reservoirs is proposed by the Los Angeles County Flood Control District which is organized under a statute specifically providing for said district. As to who shall have the water, this district disclaims all interest and responsibility and proposes to control and release the impounded waters primarily on a basis of flood prevention. The district has not filed an application to appropriate water.

Several applications are now pending to appropriate water for duck ponds, and whether such a use is beneficial and a basis for an appropriation under the Water Commission Act is under consideration. A rather serious question is presented, to wit, as to whether prior rights may

attach for this purpose to the possible prevention of what may be considered higher uses, such as for irrigation, power, or municipal purposes.

A question of considerable interest is presented by application No. 3648 of the Waterford Irrigation District. This is an application under section 20 of the Water Commission Act for a temporary permit for the use of water pending its actual application to beneficial use through the Hetch Hetchy system of the city of San Francisco. The Modesto and the Turlock irrigation districts and the city of San Francisco are protesting this application. Briefs have been filed by the applicant and the protestants. The city objects to the granting of a permit upon two grounds: First, "that the city is already bound by contract through its acceptance of the terms of the Raker act to release all of the water sought to be acquired by the applicant to the Modesto and Turlock irrigation districts," and, second, that it would not be a desirable policy for the Division to permit an irrigation district to be built up upon a temporary permit and "that even assuming the Division has the right to issue such a permit it should not exercise it for such a reason." "Apparent practical difficulties" are feared in case the city ultimately takes this water from the Waterford District as a temporary permittee. The Modesto and Turlock districts claimrights under the Raker act and also argue that section 20 of the Water Commission Act has application only to rights acquired under the act, and is not concerned with and has no application to rights acquired independently of the act and prior to its effective date. These contentions are also discussed at length in applicant's brief, but with the opposite conclusion.

In the matter of four applications to appropriate from Scott Creek in Santa Cruz County, a novel situation is presented by the protest of the Fish and Game Commission which maintains a salmon egg taking station on the upper reaches of the stream. The applicants would divert water for irrigation near the mouth of the creek. This stream empties into the ocean and the salmon ascend at a certain season each year to their spawning grounds, and it is claimed that these proposed appropriations would reduce the stream flow to an extent which would render it unnavigable to the salmon. In other words, the Fish and Game Commission desires to maintain a right of way for the passage of salmon. No hearings have been held relative to these protests. The legal basis upon which such a protest may be lodged is scouted by the applicants.

Sometimes applications are protested upon the ground that the applicant has been precluded from taking water from the source by a decree of the superior court. Such a problem is presented in an application to appropriate from Lassen Creek in Modoc County. While an application to appropriate was pending, an action was filed to which the applicant was made a party defendant. The applicant allowed judgment to proceed against him by default and the court decreed that the other parties to the suit were entitled to proportionate shares of all the water in the creek and enjoined the applicant from diverting any water of said stream. If it is assumed that there is in fact more water than the other parties can use, what is the duty of the Division in the face of such a court decree? It is contended by applicant that there is unappropriated water in this stream and that this decree does not relate to any waters but those which are appropriated, and that

applicant may be issued a permit to appropriate unappropriated waters of said stream despite the court decree which specifically apportioned all of the waters and enjoins the applicant from making a diversion.

Recently the East Bay Municipal Utility District filed applications to appropriate water from the Mokelumne River and the filing fees amounted to \$2,450. The district was very reluctant to pay this fee, but finally made the payment under protest, claiming an exemption under the provisions of section 4295 of the Political Code. The district would have itself included within the term "state" as used in said section, upon the ground that it is an agency of the state. The question may be conceded to be a close one, but it is the determination of the Division to insist upon payments by such districts unless advised to the contrary by the Attorney General. In the past, irrigation districts have always paid the fees provided in the Water Commission Act, and, although a district may have once or twice demurred, apparently no district has ever thought the exemption certain enough to justify a test suit.

The above instances have been selected at random and merely as illustrative. Many pages might be devoted to a recitation of legal problems presented by applications pending action, but space does not permit.

Relative to Non-Use by Riparian Owners

In closing this chapter an interesting problem of constitutional law will be anticipated. Section 11 of the Water Commission Act provides in part as follows:

If any portion of the waters of any stream shall not be put to a useful or beneficial purpose to or upon lands riparian to such stream for any continuous period of ten consecutive years after the passage of this act, such nonapplication shall be deemed to be conclusive presumption that the use of such portions of the waters of such stream is not needed upon said riparian lands for any useful or beneficial purpose; and such portion of the waters of any stream so nonapplied, unless otherwise appropriated for a useful and beneficial purpose is hereby declared to be in the use of the state and subject to appropriation in accordance with the provisions of this act * * *

Inasmuch as the first ten-year period possible in a given case will soon have expired or has expired, it is inevitable that the constitutionality of this provision will be involved sooner or later in the courts, and, as it is a portion of the Water Commission Act, it is but logical that the Division of Water Rights should consider it constitutional and proceed upon that theory until the statute has been reviewed by a court of law. Irrespective of the attitude which the riparian owner may take toward this provision, it will, if upheld, do much to simplify the difficult problem which is always presented by the intangible and invisible, but nevertheless potent, although unused riparian right.

Already this provision has come within the cognizance of a superior court. In the case of *Tulare Irrigation District v. Lindsay-Strathmore Irrigation District*, the defendants asked leave to file a supplementary answer immediately after June 16, 1923, setting forth the invalidity of unused riparian rights claimed by plaintiff upon the theory that a ten-year period of nonuse had elapsed on June 16, 1923. The plaintiff opposed the filing of this supplementary answer upon the ground that the first date of operation of said section in a given case could not be

June 16, 1923, and upon the ground that this provision was unconstitutional. However, the defendant was successful in its contention that the date of "passage of this act" was June 16, 1913, and not November 3, 1914, or December 19, 1914, or some other date and Judge Stephens allowed the answer to be filed but reserved a ruling upon the question of the constitutionality of the provision. The judge, however, is reported to have commented at some length upon the problem presented and to have used the following language relative to the constitutionality of the statute:

* * * The point will therefore be reserved without any fixed determination in my own mind and should it become important I shall probably ask for additional comment from counsel. I do this because the importance of the point impresses me. No doubt the legislature in passing this statute considered that all waters of this state should be put to beneficial use, and sought in this wise to limit the application of the riparian doctrine which was early declared by the courts as applicable to this state. While one finds the courts in comparatively recent decisions affirming the vested rights of the riparian proprietor, one also finds the Supreme Court modifying the riparian doctrine where the conditions of this semi-arid state differ from those obtaining in a country from which we adopted it, England.

* * * It seems to me that courts have gone further than would be necessary in this circumstance to declare that the conditions of this country are so different that the riparian doctrine that water can be allowed to run to waste year in and year out is not applicable; that the use in England and here of running water is so different that the old English and Roman usufruct doctrine supports the riparian principle for England and the doctrine of appropriation here. And that is about what the legislature of this state attempted to do by the enactment of this statute and that is about what the state of Colorado very early did in her constitution.

It would be no far cry for our Supreme Court to adopt the rule for unused stream water that it adopted in the *Katz-Walkinshaw* case to underground streams or percolating water, to wit, surplus or unused waters are allowed to be taken from the ground if no damage is caused.

The court practically did this in *Senor v. Anderson*, 130 Cal. 290.

The Supreme Court has already modified the riparian doctrine by apportioning the use so that an upper riparian owner may use all of the available water for certain periods of time against a lower owner. And this because of the different conditions existing.

Of course one of the cardinal riparian rules is that the flow must be allowed without diminution clear down to the lowest owner.

No case has yet gone as far as this legislative change in the accepted doctrine for it cuts off the riparian right forever. Yet in practical operation the *Katz-Walkinshaw* doctrine as to percolating waters does that very thing for once water is pumped out and taken away for a distant use under the doctrine that it is not needed at the point from which it is taken a newly-discovered or desired use for such water at this point will rarely if ever be allowed to shut off the established use at the distant point.

I am cognizant of the different basic theories upon which our state and Colorado have proceeded, as Weil in Section 167 of his work puts it, "While the California courts started with a federal title and deduced the law of riparian rights from that the Colorado doctrine started from a rejection of riparian rights, and deduced a rejection of federal title from that."

Legislation of congress tends strongly to support the growing doctrine that the state may take jurisdiction over the waters within its boundaries.

The only very serious question in the whole matter it seems to me is: Has the California doctrine become so fixed as to make a change impossible because of the vested right guarantee of the state and federal constitution?

I make these observations almost as random remarks, hoping, if it becomes important in this case, that counsel on both sides will give them a critical analysis or that they may be of some help in a case where the point is necessary to a decision.

An argument in favor of the constitutionality of this provision may be outlined, as follows:

1. That a riparian right is merely usufructuary and is unique.

2. That riparian rights have been defined from time to time or modified by court decisions until today they are far from what they were supposed to be as originally expounded and are still undergoing the process of definition and ascertainment (*Modoc Land and Live Stock Company v. Booth*, 102 Cal.,

156; *San Joaquin etc. Company v. Fresno etc. Company*, 158 Cal. at 629; *Half Moon Bay Land Company et al. v. Cowell et al.*, 173 Cal. 543; *Brown v. Chase*, 217 Pacific, 23; *In re Hood River*, 227 Pac. 1065).

3. That if a riparian right is so uncertain, ill-defined and subject to repeated court definition it is all the more subject to definition by the legislature in the exercise of its police power.

4. That the statute is a valid exercise of police power to the end that water rights now obscure may be rendered ascertainable and water needed by those ready to use it may be made available, all to the end that no one shall be a dog-in-the-manger and that irrigation so vital to the development of the state and to public welfare shall not be indefinitely postponed and retarded.

5. That the section does not take away a right but merely establishes a rule of evidence and raises a conclusive presumption that water is not needed for beneficial use and is therefore not part of a riparian right (see Washington case, *Brown v. Chase*, 217 Pacific 23).

6. That the decisions of the United States courts uphold legislative declarations of ownership by the public in surplus waters. (*Jennison v. Kirk*, 25 Law Ed. 241 at 242; *Bascu v. Gallagher*, 22 Law Ed. 452; *Gutierrez v. Albuquerque*, 47 Law Ed. 588).

CHAPTER VII

SPECIAL INVESTIGATIONS

As noted earlier in this report, the regular field work of the Division is carefully programmed in advance each season and each engineer covers a certain territory and investigates applications and inspects construction work and use of water under permit and license. However, in many cases an investigation of considerable magnitude requiring several months or years is necessary before information can be obtained upon which to base action on applications. Considering a stream system, if the physical facts regarding amount of water available, present rights to its use, seepage losses, amounts of waste and return water, underground supply and use therefrom are to a large degree unknown, intelligent or constructive action becomes impossible. Such a situation arises frequently and the usual result is that a special investigation such as the Division deems necessary is arranged for, such arrangements ordinarily consisting of the financing of the work by the parties most interested.

The Division is fully empowered under section 40 of the Water Commission Act to undertake such investigations and pay the cost from State funds. However, the Division of Water Rights has adopted the attitude that such investigations, being mainly of local benefit, should for the most part be financed locally, and this policy, while it has some marked disadvantages, has nevertheless resulted in a large amount of such work being done. Several of these investigations are of such magnitude that they are treated in separate chapters of this report. Those so covered in other chapters are the Kings River, the San Gabriel River, and the Sacramento-San Joaquin Rivers investigations, with their various sub-activities of salinity, return water, and duty of water studies.

A summary of each of the special investigations carried on during the last biennium which are not sufficiently important to merit a separate chapter will be given in the following pages:

San Jacinto River

This was begun in October, 1921, and the progress of the work from that date until October, 1922, was covered in full in the last biennial report of the Division.

The underlying fact which led to this investigation is that the San Jacinto River in Riverside County is a deficient supply for the land dependent upon it for irrigation. There are five main interests securing water from either the surface or underflow of this stream besides a large number of individual users from wells; the five principal parties being the Lake Hemet Water Company, the Fruitvale Mutual Water Company, the Perris Valley Chamber of Commerce, the Elsinore Valley Water Users' Association, and the Temescal Water Company. Many applications to appropriate water from the river had been filed, and it was apparent that the water supply was entirely inadequate to meet all demands. The situation was complicated by many underground water problems, also by the complexity of the existing rights, there being practically all classes of water rights, both surface and underground, which are to be encountered anywhere in the state. Action by

the Division of Water Rights on the pending applications would have but precipitated litigation.

This was the situation when in 1921 the five principal parties met with the Division of Water Rights and arranged for a hydrographic survey to establish the basic physical facts. Each of the five parties subscribed \$1,000, the Division of Water Rights contributed \$2,000, and the Division of Engineering and Irrigation \$1,000, making a total of \$8,000 available for the survey. The Division of Water Rights agreed to conduct the investigation and appointed Mr. S. T. Harding, Consulting Engineer, to direct the work. A hydrographic survey along standard lines with such modifications as were necessary to meet the unusual conditions was started immediately, and continued somewhat over a year—until the funds were exhausted. The season of 1921-22 was one of unusually large run-off, so that conditions for study of ground water fluctuations were more than usually favorable.

A detailed report was prepared under the direction of Mr. Harding and submitted to the contributing parties in February, 1923. Comment on the report was invited, but it soon became apparent that in the main, the conclusions of the report as to water supply and hydrographic conditions were accepted. This was in itself a noteworthy achievement, since these facts had been disputed between wide limits theretofore and had been the subject of litigation.

However, the establishment of the physical conditions and the acceptance of the report was but the first step. After much discussion and correspondence, a meeting was held with the five interests in Riverside in July, 1923, at which time it was agreed that each party should submit to the Division of Water Rights, a statement of its claims to the waters of San Jacinto River and that the Division should then prepare a schedule of allocation of the available water supply, respecting existing rights and as nearly as possible in accordance with established priorities, and that such schedule should be submitted to all parties for approval or rejection. Litigation was to be suspended meanwhile and the Division of Water Rights also agreed to hold the applications for water in abeyance until the schedule was acted upon.

Briefs and reports were furnished by the various parties, several meetings and conferences were held, and finally in August, 1924, the Division prepared a tentative schedule for the division of the waters of the river. This schedule has been submitted to the interested parties, including all individual users, and at the present time objections and requests for amendment are being received. Since the available water supply is very small in comparison to the demands upon it, the situation is a most difficult one. If the schedule is not adopted, the Division will have no alternative but to proceed to act upon the pending applications, with the probable result, as it appears at this time, of general litigation.

The inadequacy of the water supply is shown by the following figures taken from the Harding report: The total mean annual run-off in the San Jacinto Basin is approximately 54,000 acre-feet, but due to the flashy character of the stream and other minor reasons, not more than about 30,000 to 35,000 acre-feet can annually be regulated for use, even with full use of surface and underground storage. From this must be subtracted the present rights, which are comparatively large in amount. Applications for "unappropriated" water on file with the Division

from this source, total 445 cubic feet per second direct flow and 192,000 acre-feet storage, or translating the direct flow into storage on a six months' irrigation season basis, between 300,000 and 400,000 acre-feet per annum are applied for, about ten times the full amount available for use, without allowance for existing rights.

Indian Wells Valley

The Indian Wells or Inyokern Valley of about 90,000 acres lies about fifty miles north of Mojave, in Kern County, just east of the Sierra Nevada range and along the line of the Los Angeles aqueduct. Without water, it is similar to many other desert valleys in this part of the state, but where water is obtainable, excellent crops can be raised, as the soil and climatic conditions are favorable. There is no dependable local water supply, and it has long been the hope of this community that water from an outside source can be brought in. They first filed on the Kern River, intending to divert its waters by a tunnel through the Sierras, but abandoned this source as impracticable. One or more incomplete investigations of Mono Lake Basin, 200 miles to the north, as a source of supply had been made, and a thorough review of this possibility, including the hydro-electric power feature was intensely desired.

By their courage and initiative, the settlers had obtained the active support of the Kern County Board of Supervisors and Farm Bureau, and in September, 1922, an agreement between the Kern County Farm Bureau and the Division of Water Rights was arranged by which the Farm Bureau agreed to furnish funds not to exceed \$7,000 for an investigation to be conducted by the Division.

Mr. John T. Whistler, consulting engineer, was placed in charge of the study and after an investigation covering several months, submitted a report in May, 1923. The report analyzed fully both the agricultural and power possibilities, with the conclusion that on account of the cost of bringing the water such a great distance, the project could not be considered economically feasible at the present time, but that the margin of difference between estimated cost and estimated value was small and that conditions might easily arise within the next five or ten years which would justify its more serious consideration.

San Joaquin River

At the request of the Madera Irrigation District and with funds supplied by them, a hydrographic study of the San Joaquin River was begun in June, 1920. This work up until late in 1922, was covered fully in the last biennial report of the Division. The work as described in that report, was completed for the year 1922 and carried forward to April 1, 1923. At this time the Madera Irrigation District combined with large interests on the west side of the San Joaquin River to form the large district later known as the San Joaquin Water Storage District. At the time that this combination was effected it was decided by the interests locally that the work could be carried on through their own engineering forces and the Division's connection with the investigation ceased at this point. Three years' records on the streams and canals of this region were obtained by the Division and it is understood that these records are being continued by the District. Upon the conclusion of the work the Division compiled all records collected and

published them as Bulletin No. 1 of the Division of Water Rights, entitled, San Joaquin River Investigation.

Mojave River

The Mojave River rises on the northern slope of the San Bernardino Mountains and flows north and then east through a series of valleys into the Mojave desert, where its flood flows are lost by evaporation and seepage from large shallow lakes, called sinks. The surface flow of the river is diverted during the summer months for irrigation in the Victor Valley and the other arable valleys it traverses, and a very considerable use of the underground waters percolating outward from the river is also made in these valleys. The large but irregular floods are therefore not entirely wasted, since they undoubtedly contribute materially to the underground supply.

The city of Pasadena in December, 1920, filed Application No. 2154, for the appropriation of a municipal water supply from this source, proposing to impound the flood water in reservoirs in the mountains and by tunnel and conduit to convey it through the mountain range to the Pomona Valley and thence to Pasadena.

The filing was forcefully protested by lower users and riparian owners along the river, on the ground that such diversion would deplete the water supply available for their use, both surface and underground. The protests were particularly directed to the fact that it was proposed to divert the water out of the watershed, and that there would be no return whatever for the use of lower interests.

The physical complexities of the problem were great and after several extensions had been allowed for the completion of the filing, the applicant in February, 1923, requested the Division to conduct a preliminary investigation of the watershed, with a view of ascertaining the cost and method of obtaining a determination of all water rights on the river, including appropriative, prescriptive, riparian and underground—the city to provide the necessary funds.

The Division agreed to direct such an investigation and appointed Mr. John T. Whistler, consulting engineer, to carry it out. A report was submitted by Mr. Whistler in November, 1923, which contained a review of all existing relevant data on the watershed, and in which a close analysis of the probable time and expense necessary to a complete determination of rights was made.

The Division submitted this report to the city of Pasadena in December, 1923, and after thorough consideration of it in connection with the other factors in the case, the city in January, 1924, requested the cancellation of Application No. 2154.

San Dimas Basin

The Los Angeles County Flood Control Board completed a dam in San Dimas Canyon in 1922. The dam site and reservoir behind it were owned by the San Dimas Water Company, who executed a contract with the county supervisors giving the company certain rights in the reservoir. The company also filed an application with the Division of Water Rights. Protests were received from other water companies and users in the San Dimas Basin. After various meetings, these companies decided to request the Division of Water Rights to

make an investigation and on December 13, 1923, made the necessary funds available.

The San Dimas Basin is adjacent to the San Gabriel River Basin, on which, as described in Chapter IX, the Division is conducting a comprehensive hydrographic investigation. The two areas are more or less interrelated and both studies are being directed by Mr. Harold Conkling, associate hydraulic engineer.

As soon as the funds became available, three gaging stations were established, and an intensive study of underground conditions was begun. No run-off occurred during the year 1923-24.

Underground conditions in this section are much complicated by many faults, the general courses of which are northwest-southeast and northeast-southwest.

The investigation is directed toward determining the following phenomena:

- Location and extent of percolation from San Dimas River.

- Limits of the basin.

- Water rights in the basin.

- Use of water from the basin.

- Supply to basin.

The map, Plate 10, Chapter IX, shows the location of the San Dimas area and the gaging stations with reference to the San Gabriel Basin.

Whittier State School

In response to a request from the Department of Institutions, the Division has conducted during the season of 1924, an investigation of the water supply of the Whittier State School at Whittier. The investigation has consisted of stream and ditch measurements and the gathering of data, and has been directed by Mr. Harold Conkling, associate hydraulic engineer, in connection with the general San Gabriel study, explained in Chapter IX. The map in that chapter shows the location of the city of Whittier with relation to the San Gabriel River and basin.

Whittier School receives the larger part of its water from the Rincon Ditch and is at the lower end of the ditch. Due to this, it has experienced considerable difficulty in receiving its share of water regularly. Rincon Ditch heads in the San Gabriel River just above the Narrows and the water available to it is the rising underground water of the San Gabriel Valley. The amount of this water increases with distance downstream. At the present time this rising water makes its appearance about one mile above the Rincon heading. It also appears in several lateral streams feeding the river, one of which is Sheep Creek. Above the Rincon Ditch are the Temple and Durfee ditches and below the Cate, Standefer and Banta. Each ditch takes all the water available at the point of heading except the two which have a division agreement.

The amount of water available to these ditches depends on the percolation into the valley above them and the withdrawals by pumping. The withdrawals have been increasing year by year as the country developed but the percolation is probably constant over a long cycle. Thus in a cycle of low years the amount of water rising is probably less on the average than it otherwise would be. As the Rincon Ditch lies

near the upper end of the rising water, its supply is decreased perhaps more proportionately than the ditches lower down.

All these ditches have riparian rights and the consequence has been a constant succession of lawsuits.

In January, 1924, a decree was entered in the case of the Rincon Ditch against the next ditch above, the Temple, dividing the waters of Sheep Creek between them and also the waters of the river. The decree is very indefinite in parts and immediately gave rise to trouble. The Rincon has not received the water it is entitled to under the decree, as generally interpreted.

The Rincon Ditch, after the decision, moved its heading in the river downstream and was thus able to take more water than had been possible in 1923. The lower ditches immediately sought an injunction, but this was denied by the court. The future course of this is problematical.

It was found that the state school this year received more water than others on the Rincon Ditch and that the administration of the ditch was on the whole, being fairly conducted.

In September, as a result of several meetings, the superior judge who wrote the decision, directed the various parties to unite in installing proper diversion works, which has not yet been done (September).

A report on this investigation will be available shortly.

Consolidated Irrigation District

The Consolidated Irrigation District of 150,000 acres, lies in Fresno County just south of the city of Fresno, and is one of the largest and most prosperous districts of the Kings River area. The district organized in 1921 and took over the territory served by the Consolidated Canal. A large proportion of the land in the district receives part of its irrigation supply from wells, since the Consolidated Canal under the Kings River schedule, does not receive water during a large part of the irrigation season. When the district was formed, certain areas of land were included which did not receive any water from the canal, but obtained their total supply from underground water. The District attempted to adjust this situation by assessing these lands at a low figure for the purpose of taxation; however, the adjustment was not satisfactory to these landowners and a controversy grew up. The district then referred the matter to the Division of Water Rights for arbitration. The Division investigated the situation at some length and in a hearing at Selma at which the grievances of the objecting landowners were voiced in detail, suggested to the district that a plan of cooperative or synchronous operation of the many hundreds of pumping plants in the district might be worked out whereby the standby power charges would be reduced, thereby in effect lessening the charge upon the landowners. The district is understood to be working along this line of action.

Water Rights in Modoc County

The water right situation in Modoc County is peculiar. This county, occupying the northeastern portion of the state, is very sparsely settled, and with the exception of a few irrigated valleys is valuable, mainly for stock-raising purposes. In the valleys, irrigation is necessary for the production of crops. Probably more than in any other county, the

history of Modoc County water development has been one of trouble and litigation. Even during recent years the litigation has been so continuous and of such magnitude that it has constituted a serious drain upon the resources of the inhabitants.

Possibilities exist for storage reservoirs at one or more points and there are lands susceptible of irrigation below these sites; however, the difficulties surrounding the water rights questions have so far been too great to overcome. The Division of Water Rights held a series of hearings in Alturas, Modoc County, in May, 1924, as a result of which several applications were approved, but many others rejected on the ground of insufficient water supply. At that time the general situation in regard to water right conditions was reviewed in some detail. After an inspection of the principal valleys and proposed projects the water users were advised that a settlement of their difficulties could best come about through the determination of the existing rights, which would make possible recourse to water master service where necessary. The Division is informed that preliminary steps, looking toward a determination as recommended, are being taken in several localities.

CHAPTER VIII

REVIEW OF PROGRESS ON KINGS RIVER

In a comprehensive narrative of progress in irrigation development on the Kings River, it seems desirable at the outset to give a brief description of the river and the area it irrigates. The watershed embracing about 1740 square miles, extends to the crest of the Sierra Nevada Mountains from Bishop Pass on the north to Mount Whitney on the south. More than half is in the high mountains and receives a heavy snowfall in the winter months. As with other Sierra streams, the river reaches its highest stage about the middle of May or first of June in average years. The mean annual discharge as computed from a 28-year record by the United States Geological Survey is 1,900,000 acre-feet. In normal years the present canal system diverts and uses about 1,400,000 acre-feet, leaving a surplus of 500,000 acre-feet available for storage. About 700,000 acres are being irrigated by 45 canals and ditches with a combined capacity of 10,000 second-feet.

History

The Kings River area (Plate 9) was little more than a desert before the advent of irrigation. The first use of water for irrigation was about 1860 in the "bottoms" near Sanger, on land only a few feet above the water. This development, however, was limited to a small acreage and devoted chiefly to the growing of garden truck for home use. On the uplands, which were very fertile and produced abundantly under irrigation, more expensive works were required. The first projects of importance were initiated about the year 1870. Rapid progress was being made through the cooperative effort of the settlers and homesteaders, and ditches and canals of considerable magnitude were in operation when the famous decision of the State Supreme Court was handed down upholding the doctrine of riparian rights in accordance with the Common Law of England.

The owners of a Spanish grant containing several thousand acres of land bordering on the channel of lower Kings River, immediately following this decision, pressed their claims as riparian owners to have all of the water flow past their lands and largely to waste. Action was taken and pressed to judgment against every canal on the entire stream, and in nearly every case judgment was entered and confirmed by the Supreme Court of our state enjoining the diversion of water by these former canals and ditches, and for some years development stopped, and such water as was diverted was done under mob law and in direct violation of court decree.

Later, the ownership of this Spanish grant and some of the larger canals were merged and a policy of irrigation development was adopted and permitted, and the riparian decrees and judgments, never to be forgotten by the early settlers, were to a great extent allowed to expire by nonenforcement. The development was so rapid that by the year 1890, there were only about two months in the year that the stream furnished water enough to supply all the canals, and as a consequence, litigation between the canal companies resulted. This litigation was a heavy financial burden on the farming communities and was long drawn out, and in the end practically nothing was accomplished or

settled. It unfortunately resulted in personal animosities which affected, more or less, the people of whole counties.

The two successive dry years, 1912 and 1913, showed conclusively that the natural run-off would not furnish a dependable water supply in every year for the entire area under irrigation, and that storage of flood waters was a necessity. Public spirited citizens, cognizant of this fact, called meetings, discussed the situation and formulated a plan of action. The objective was really threefold. First: To stop expensive and exhausting litigation. Second: To organize the water users into a permanent body to study and if possible, arrive at a peaceable settlement of the rights of appropriators and their relation to the rights of riparian owners. Third: To join in a storage project to regulate the stream flow to best advantage and conserve the flood waters in years of excessive run-off. This plan was viewed with suspicion by some of the older water users and they were rather reluctant to consider seriously the construction of expensive storage works.

However, by 1916, all the principal water users were making a determined effort to arrive at a settlement of existing rights. Before much progress was made, it was found that although most of the low and medium stage water rights had been defined by court decree, judgments and agreements, no complete data were available showing to what extent diversion and use had conformed with the claimed rights. Water rights for the higher stages of the river were in chaotic condition. For example, in Fresno County the Emigrant Ditch Company was given a right as against Laguna de Tache Rancho and the whole world to divert 190 second-feet from the river. Several years later, in the Kings County courts, Peoples, Last Chance and Lemoore ditch companies were all given rights superior to Emigrant Ditch and both Fresno and Kings County courts gave the Laguna de Tache Rancho rights superior to any other on the river. At one time the Centerville and Kingsburg Irrigation Company was enjoined from diverting any water and at another given a right to 600 second-feet. The 76 Land and Water Company was enjoined from diverting any water and ordered to fill its ditch with earth and rock. The courts had failed to adjudicate and determine the water rights in a manner that would permit the use of the entire stream flow and a settlement by mutual agreement was apparently the only method left.

Investigation Started

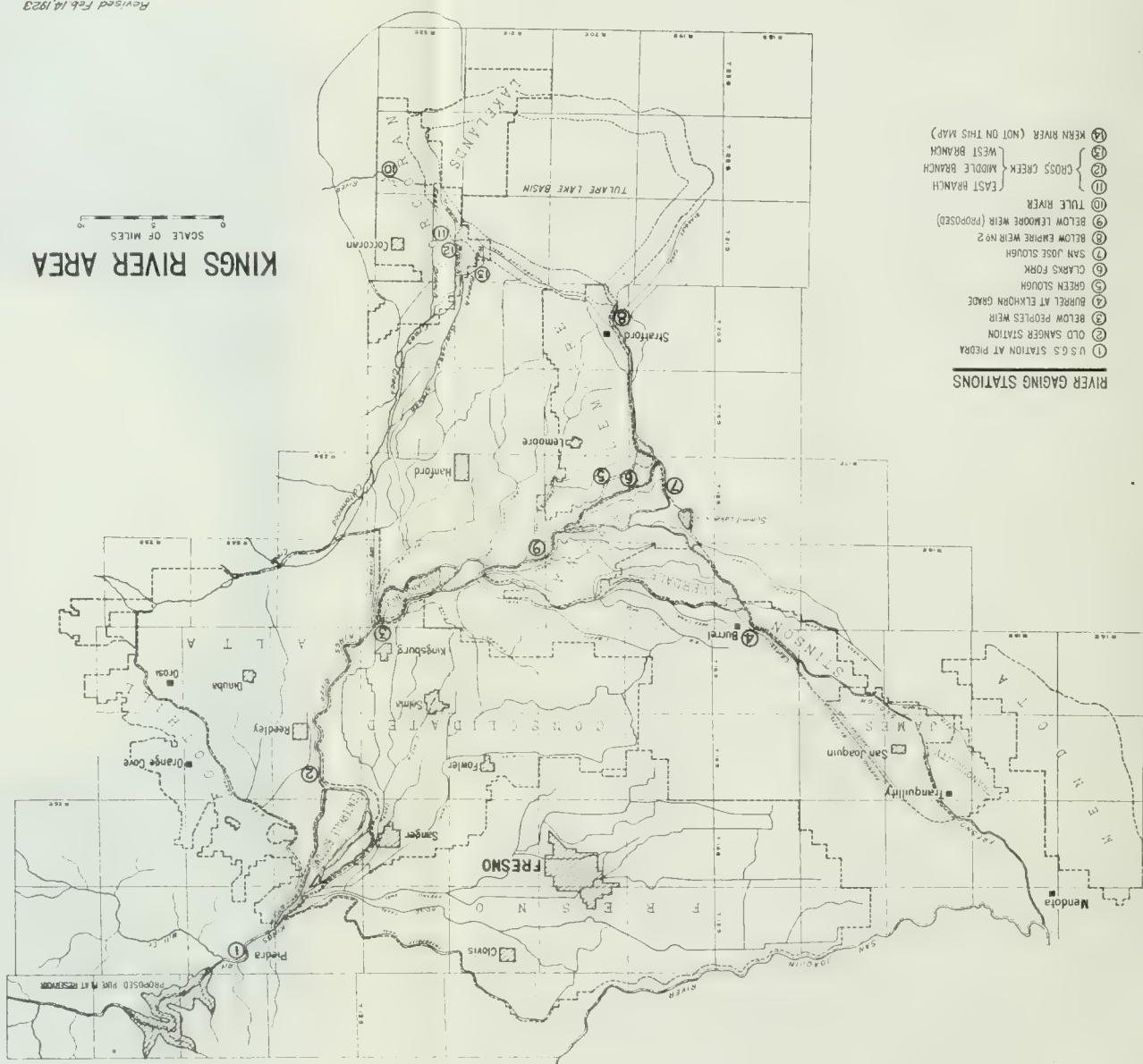
In 1917, with the enactment of the California Irrigation Act, the organization which had been working to bring the Kings River water users together resulted in the Kings River Conservation District Executive Committee. The committee realized that before an equitable settlement of rights could be arrived at it would be necessary to have comprehensive data on diversion and use of water. It was found, however, that such data were almost entirely lacking, since in early years little attention was given either to the amounts or times of diversion of water. In a resolution passed in Fresno in October of 1917, the Committee requested the State Water Commission to undertake this work. The Commission responded and agreed to furnish the services of an engineer during the irrigation season of 1918, provided that all the appropriators or users of water would cooperate in making complete measurements and records of all diversions.



- RIVER GAGING STATIONS**
- ① U.S.G.S. STATION AT PIEDRA
 - ② OLD SANGER STATION
 - ③ BELOW PEOPLES WEIR
 - ④ BURREL AT ELKHORN GAGE
 - ⑤ GREEN SLOUGH
 - ⑥ CLARK'S FORK
 - ⑦ SAN JOSE SLOUGH
 - ⑧ BELOW EMPIRE WEIR NO. 2
 - ⑨ BELOW LEMOORE WEIR (PROPOSED)
 - ⑩ TULE RIVER
 - ⑪ EAST BRANCH
 - ⑫ CROSS CREEK
 - ⑬ WEST BRANCH
 - ⑭ KERN RIVER (NOT ON THIS MAP)

KINGS RIVER AREA

SCALE OF MILES
0 5 10



The State Water Commission placed one of its hydraulic engineers, Mr. Charles L. Kaupke, in charge of the investigation, and work was started immediately. In company with the engineer or manager of the various canal companies, all points of diversion and canal intakes were examined. Some canals were already equipped with gaging stations and the others immediately built stations in accordance with the direction of the engineer. Automatic water stage recorders were being maintained on several canals. Enough additional registers were borrowed from the United States Department of Agriculture for all the other canals excepting those in Centerville Bottoms and continuous records were maintained. Frequent current meter gagings were made during the irrigation season and at the end of the year a report was prepared showing the daily diversions of all canals measured. Copies of this report were made available to the canal companies and other parties interested. The report was well received. The irrigators fully appreciated its value and requested the Commission to continue the investigations during the year 1919.

Limited Administration Established

The year 1919 was a subnormal year. At the beginning of July there was not water enough in the river to supply the low water ditches. This situation annually resulted in friction and disputes. The water rights up to the 2000 second-foot stage were fairly well established by a compromise agreement, but the principal difficulty seemed to be in its interpretation and administration. At a meeting of interested parties in July, 1919, by mutual agreement the administration of the river during the remainder of the year was placed in charge of the Commission.

This work was so satisfactorily performed that it suggested a solution for the water controversies on the river. Steps were immediately taken to prepare a schedule of rights for all users of water on the river. The reason for this can be ascribed largely to the recognized need of settling all rights prior to construction of the Pine Flat storage project and to prevent further expensive litigation. Within the following two or three months several schedules were prepared, in fact, every ditch company tried its hand at making a schedule, only to have it rejected by one or more rival claimants to the water. In October a meeting was held at which a resolution was unanimously passed, favoring the adoption of a schedule and placing its administration in the hands of a water master acting under the supervision of the State Water Commission. A "schedule committee" was appointed to negotiate a schedule for all established and vested rights on Kings River. A smaller working committee was also selected. All users of water and claimants of water agreed to present their claims to the water in the form of a schedule to this committee. The committee held several meetings, received many schedules, and functioned for more than a year. The differences among the schedules were relatively small, but they were nevertheless unable to reach an agreement.

Adoption of Mutual Agreement

This was the status of affairs when it was announced early in 1921 that the riparian law suits (*Stinson & Crescent v. Lemoore*) were set for trial in October. It was apparent to all concerned that if these

suits came to trial, long and expensive litigation would result, no further progress on the organization of the storage project would be made, and the benefits of much of the valuable work already done would be lost.

Faced with this danger the Board of Engineers met and considered the situation. A sub-committee consisting of Messrs. J. B. Lippincott, L. A. Nares and Chas. L. Kaupke was appointed, with instructions to prepare a form of agreement to be submitted to all water users for approval, which agreement should effect the postponement of the threatening litigation. The agreement as tentatively prepared, provided that all water users submit arguments to the State Division of Water Rights (formerly State Water Commission), setting forth their claims to the waters of Kings River, and that the Division of Water Rights be requested to prepare a temporary schedule for the division and administration of the waters of Kings River for the year 1922, and that during the operation of the schedule, the litigation would be postponed and all rights remain in *status quo*.

This agreement, after approval by the Committee and the Division of Water Rights was submitted to all interests on the river for consideration and at a meeting held in September, 1921, was ratified and signed by thirty-five interests, representing more than 95 per cent of the appropriations and an area of more than 1,000,000 acres.

This agreement is such an important document in Kings River affairs, marking as it does the change from the old system to the new, that it is here reproduced in part as follows:

Witnesseth

That, Whereas, during the last twenty years the water users on Kings River have been endeavoring to reach agreements that would permit of the construction of the Pine Flat Reservoir for the conservation of the flood waters of Kings River, without successful accomplishment, the principal difficulty in connection therewith being the failure to agree on a schedule for the division of the waters. * * * The schedules that have been presented during the past few months have no fundamental or radical differences that apparently would justify failure to reach some final conclusion and it is, therefore, believed that some independent and impartial authority would have no serious difficulty in harmonizing them; and

Whereas, * * * Said State Water Commission and Division of Water Rights have collected accurate and extensive measurements of the water of all the canals diverting water from Kings River during the past four years. Their records have been accepted as accurate and satisfactory; and

Whereas, In addition, the Division of Water Rights had at its disposal numerous other state records as to the duty of water and the areas irrigated. By agreement of the parties interested, this division has had charge of the distribution of the waters of Kings River up to a flow of 2000 cubic feet per second, measured at Piedra, and this service has been satisfactorily performed. The Division of Water Rights as the successor of the State Water Commission is the agency contemplated under the law of the state as the proper authority to which to appeal for the distribution and administration of the streams of the state among water users; and

Whereas, * * *

Now therefore, the various canal organizations and individuals who are diverting water from Kings River, together with the owners of riparian lands thereon, in order to avoid litigation, strife and expense, and to accomplish a more just and effective distribution of the waters of the river to those entitled thereto, and to assist in the efforts for the construction of a storage reservoir on Kings River for the conservation of flood waters and the development of underground water supply by pumping, and in consideration of the premises and the mutual covenants herein contained hereby enter into the following agreement for the preparation of a temporary schedule for the division of the waters of Kings River and its administration for the calendar year 1922, and it is hereby agreed:

(a) That all corporations, districts, individuals and riparian owners, claiming rights to the waters of Kings River, submit arguments to the said Division of Water Rights of the Department of Public Works setting forth their claims to the waters of Kings River.

(b) That the Division of Water Rights be requested to prepare a temporary schedule for the division of waters of Kings River for the year 1922.

(c) That this temporary schedule, which is to be prepared, may be varied by the Division of Water Rights to meet the requirements of different districts or sections of the area irrigated from Kings River for different seasons of the year.

(d) That the acceptance of this agreement binds the parties signing it to the acceptance of the temporary schedule to be prepared by the Division of Water Rights, but on January 1, 1923, any canal company, individual or riparian owner, claiming water rights to Kings River, who has signed this agreement, may withdraw by serving on said Division of Water Rights written notice of intention to withdraw, which notice shall be served on or before October 1, 1922. As to all parties who have not withdrawn as aforesaid, the schedule shall continue in force from year to year, but any party shall have the right to withdraw at the end of any calendar year by giving the three months notice as herein above provided.

(e) * * *

(f) That the Division of Water Rights shall put a water master in charge of the river to interpret and administer the schedule and have control of the diversion works of the various canals.

(g) That any canal company, individual water user or riparian owner may appeal to the chief of the Division of Water Rights from any decision of the water master, in which event all interested parties shall be notified by the Division of Water Rights so that they may be present at the hearing which shall be held by the said chief of division, and the decision of the said chief of the division shall be final.

(h) * * *

(i) * * *

(j) * * *

(k) * * *

Operation of Schedule

The Division thereupon proceeded to assemble all available data, and after careful study of the evidence, arguments and documents submitted, and the diversion records of the canals obtained during the preceding four years by its engineers, prepared a schedule and appointed Mr. Kaupke, who had now been in charge of the investigational work over four years, as water master, to administer the schedule. At the time of this writing, near the end of the year 1924, the schedule remains in full force and effect. This is very gratifying when one considers that 1922 was a 118 per cent normal year, 1923 a 79 per cent normal year, and 1924 only a 20 per cent normal year and also the dryest year on record. The three years of schedule administration under this agreement have been so satisfactory, that not one of the signers has availed himself of the opportunity to withdraw as provided for in the agreement.

Costs of Administration

The costs of administering the schedule through the water master have been \$12,000 in 1922, \$13,000 in 1923, and will be about \$11,000 in 1924. On the 800,000 acres over which the administration extends the cost is about $1\frac{1}{2}$ cents per acre, truly negligible when compared with the accomplishments. Litigation has ceased, the available water is properly and efficiently distributed to those entitled to it, and a complete, accurate, and public record of all uses is established. The last item alone while probably the least important financially of those mentioned, is more than worth the costs incurred.

Except in a very small degree, as hereinafter noted, cooperation from the water users has been complete. To this attitude on their part is mainly due the success of the work, however, the technical, executive and diplomatic accomplishments of the water master in administering the schedule should not pass without commendation.

Kings River Bulletin

In 1923, there being five years of diversion records collected, these figures were assembled by the Division of Water Rights and published with other Kings River data as Bulletin No. 2 of the Division of Water Rights. This bulletin presents these records in compact and usable form, and is available to interested parties at the Division's offices at either Sacramento or Fresno.

Diversions in Centerville Bottoms

The only interests on Kings River having water rights or claiming rights who are not parties to the schedule agreement are in an area known as Centerville Bottoms and comprising 8000 or 10,000 acres of river bottom lands traversed by the main channel of Kings River and by many sloughs and old channels carrying part of the stream flow during high water only. More or less work has been done in some of the high water channels to increase the flow during low stages of the river. It is irrigated by no less than twenty ditches and pumps. Because of the fact that some of these ditches were among the oldest on the river, that part of the water diverted, drains back into the river and that the actual quantity used is largely offset by seepage into the river from adjacent higher lands, they have been comparatively free from legal attacks by the larger canal interests for the purpose of defining their rights or to limit the quantity of water diverted by them.

However, in the summer and fall of 1924, when the river reached a stage lower than any on record, cobblestone dams were built in the main channel of the river and water diverted into the side channels. The ditch companies downstream who claim some of the low water and have it allotted to them on the schedule, regarded this as an infringement on their rights. They removed the dams and stationed guards to prevent their replacement. Following each such occurrence, the interested parties got together and arranged a temporary agreement or truce which served the purpose only of tiding over the immediate emergency. With this exception the 700,000 acres irrigated from Kings River went through the shortest water year on record, diverting water only when and in such quantities as directed by the water master.

At the request of the Centerville Bottoms Water Users Association and at its expense, the Division of Water Rights has kept a record of diversions in the Bottoms since March, 1923. This association has also recently appointed a committee to work with the other ditch companies on a mutual agreement and settlement of their water rights.

Other Work of Water Master

The activities of the water master are not confined to the administration of the schedule. Various duties have been added from year to year until now they may be briefly summarized as follows:

- (a) Ascertainment of daily diversions by all canals, including those in Centerville Bottoms.
- (b) Measurement of division of water between North Fork and the South Fork of lower Kings River.
- (c) Ascertainment of flow into Tulare Lake Basin and through Fresno Slough from Kings River.

(d) Ascertainment of flow into Tulare Lake Basin from other sources.

(e) Investigation of return water and seepage losses from the Kings River Channel.

(f) Maintenance of automatic water stage recorder on Kings River at Piedra.

A complete report is made at the end of each year and copies sent to all the interested parties.

The Pine Flat Project

It was stated near the beginning of this review that one of the main purposes behind the starting of the work which led to the schedule and administration was the desire to promote the development of a storage project which would conserve unused water.

A good storage site of large capacity exists at Pine Flat, on the main Kings River, a few miles above where the river enters the valley proper at Piedra. The Pine Flat site is shown on Plate 9.

The sentiment of the valley has crystallized in favor of this development, and the preliminary measures are being pushed as rapidly as possible in view of the large number of interests concerned.

In 1917, when the Water Commission entered upon the work as herein related, there was only one irrigation district in existence operating on Kings River, and at the date of this writing, November, 1924, there are twelve such districts in operation embracing more than 800,000 acres. One water storage district, containing over 147,000 acres has been recently organized, and all the remaining area now entitled to water from Kings River, except the Centerville Bottoms and the Peoples Ditch area are in process of organization into irrigation districts.

It has been the consensus of opinion for several years that a storage project of the magnitude of Pine Flat could not be consummated without first having at least most of the area participating organized into public districts, so that the lands to be benefited could assume the burden of financing the work. Some months ago the twelve irrigation districts above mentioned joined in a petition to the "State Irrigation Board" to organize themselves into a district under an act approved in 1923 for such purpose, it being fully understood and agreed that the other public districts organized and in process of organization are to be included, and, further, that some plan will be provided whereby the Peoples Ditch area may participate and benefit by the completion of the Pine Flat project.

Summary

The outstanding items of progress on Kings River during the years 1917 to 1924 may be briefly summarized as follows:

No new suits involving water rights of Kings River have been initiated, and all the pending litigation has lain dormant and there is no apparent intent of renewing any of it.

The waters of the stream up to the 10,000 second-foot stage have been allotted through the agency of the Division of Water Rights to the many water users, under an agreement authorizing such allotment. This agreement under which the schedule was made also authorized the Division to appoint a water master to administer the division of the

water in accordance with the schedule. The year 1924 was the third year of operation under the jurisdiction of the water master, and the most difficult because of extreme low water and the rapid daily rise and fall of the stream. The universal approval of the orderly distribution under a "water master" undoubtedly settles for all time the fact that Kings River will remain under the jurisdiction of such an agency.

The progress toward a complete organization of the Kings River area for the purpose of constructing the Pine Flat project and the growing public interest in its favor promise its early consummation.

CHAPTER IX

SAN GABRIEL INVESTIGATION

The San Gabriel is one of the two most important rivers in southern California. The average mountain run-off of the stream system is 150,000 to 160,000 acre-feet, being exceeded only by the Santa Ana River. Its importance, however, is due not alone to this comparatively large run-off.

Its waters furnish, in whole or in part, the supply for twenty-four towns and cities, the most important of which are Long Beach, with about 120,000 population and Pasadena with 60,000. A large population finds subsistence in the many small ranches into which a large part of the valley is divided. Much of the unincorporated territory is almost as thickly settled as the towns, and in the sections where conditions are favorable the countryside is solidly planted to citrus or walnut groves.

The reason and necessity for the investigation can be appreciated best after an understanding of the local physical conditions.

Description of Area

The San Gabriel River and its tributaries drain 280 square miles of the Sierra Madre Range which rises steeply behind San Gabriel Valley to elevations in some places of more than 10,000 feet. From these almost impervious granite slopes the rains of winter produce violent flashy floods which carry with them great quantities of debris which has filled to unknown depths the ancient sunken valleys of the region. The San Gabriel stream system, after leaving the mountains, flows over this pervious debris structure. Into this valley fill a part of the waters sink while a part is lost into the ocean. The part that sinks moves slowly underground toward the ocean, but is forced to the surface at various barriers in this undersurface structure.

The area under investigation is separated into two main divisions: the San Gabriel Valley proper, roughly rectangular, twenty-two miles east and west by twelve miles north and south, and the Coastal Plain twenty miles north and south. Into this Coastal Plain discharge also the Los Angeles River on the west and the Santa Ana River on the east, without visible division in the areas influenced by each, so that the area influenced by the San Gabriel River can not be definitely delimited.

The San Gabriel Basin is not a simple underground basin, but is divided by underground dikes and faults—sometimes dimly apparent on the surface—into the main basin and three or more sub-basins. These sub-basins are in turn divided into several basins so that it is found that the underground water does not slope uniformly from the mountains to the outlet of the valley at the Narrows, but, instead, the level is found to drop abruptly at the boundaries of the basins formed by these underground barriers.

The southern boundary of the San Gabriel Basin is formed by the Montebello and Whittier hills. A gap between these ranges of hills, about two miles wide and about 500 feet deep to impervious shales, gives an outlet to the discharge from the mountains and also to the underground waters. At this point water is forced to the surface and flows in a perennial stream varying in amount with the water level in

the basin above, which rises and falls with the precipitation and run-off during the rainy season.

The main basin occupies the central part of San Gabriel Valley and is perhaps ten miles square in area. On the northwest lies the Raymond Hill sub-basin which is formed by the Raymond Hill dike. Apparently this dike is fairly impervious, as is shown by the fact that in former years water rose to the surface just above the dike.

The water levels in the upper basin have now been so lowered that the water level is considerably below the lip of the dike.

On the north along the toe of the mountains lie several small sub-basins, the most important of which is the one at the mouth of the San Gabriel River. The division underground between this sub-basin and the main basin is probably broken, as water does not come to the surface and it is said that the watertable lowers whether pumping is going on or not.

To the east lies an irregular and poorly defined sub-basin called the San Dimas basin.

As the streams leave the mountains their water begins immediately to percolate into the stream bed and eventually reaches the underground water plane. Probably in normal years the major portion of the tributaries so percolates before the main stream is reached, but the flow of the San Gabriel is so much larger that it is the belief of some that a smaller proportion of its run-off is so absorbed. In the vicinity of El Monte the watertable comes near the surface and the stream becomes perennial, increasing in volume as it nears the Narrows.

Below the Narrows it again begins to disappear, but this percolating area is believed to stop about four miles below Whittier boulevard, although the stream does not begin rising at this point. Additional data are necessary before this percolation area can be accurately defined. Below Downey is the upper limit of the artesian belt of the Coastal Plain and this continues until the range of hills which immediately parallels the coast is reached, at which point water again comes to the surface and flows into the ocean.

Irrigation Practice

The small summer flow from the mountains gives some gravity water and the rising water at the Narrows furnishes a supply for a considerable acreage, but aside from these all water supplies are obtained from wells. In the lower part of the Coastal Plain and also in the southwestern part of San Gabriel Valley artesian wells are found, but most of the water used is brought to the surface by pumps. The material of the main basin is so porous that the watertable lies very flat, more on the order of the underground lake of popular conception than are most underground basins. This watertable slopes upward from the center of the valley in parts at the rate of five feet per mile, while the slope of the ground surface is between thirty and thirty-five feet per mile upward from the center toward the mountains.

The result is that those water users lying near the periphery of the main basin, instead of sinking wells to the underlying watertable in the main basin, have gone to the sub-basins, where the watertable at its lower edge lies perhaps 200 feet or more above the water in the main basin.

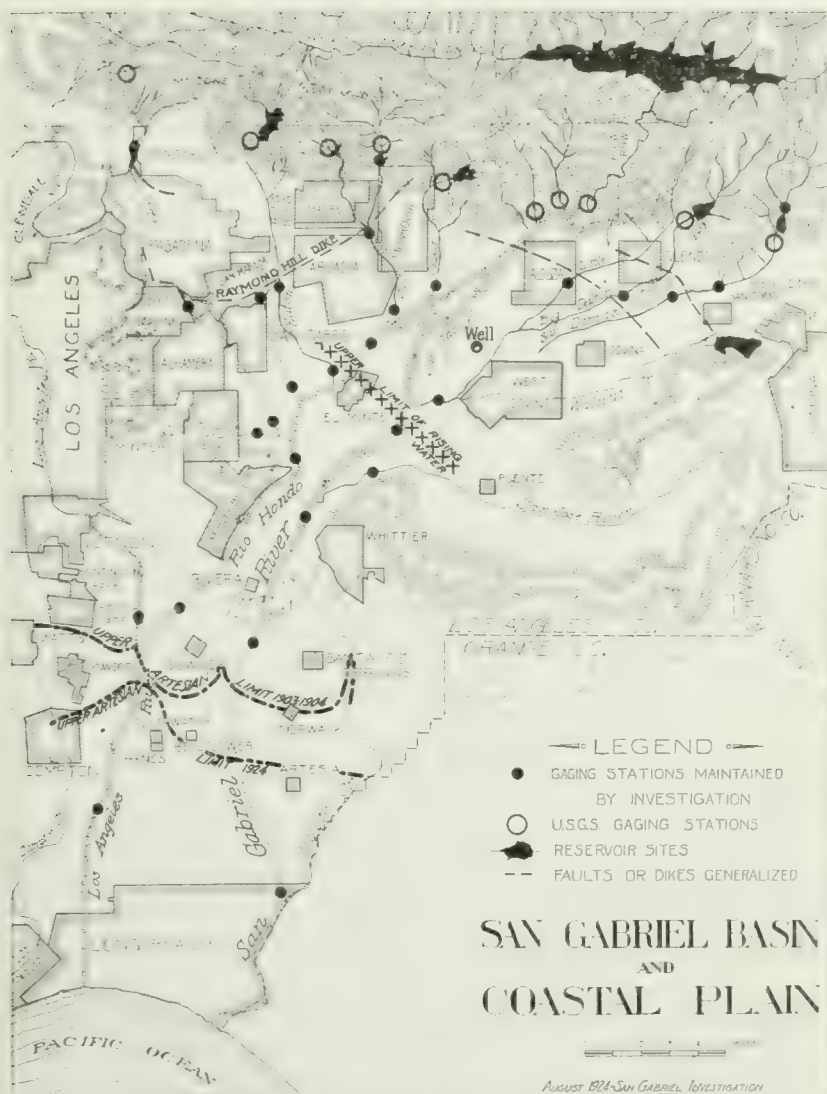


PLATE 10

In the Raymond Hill sub-basin and in the San Dimas sub-basin the natural run-off tributary to the San Dimas and Raymond Hill basins is not sufficient, and the exportation of water from them causes them to be overdrawn.

The small basin near the mouth of the San Gabriel Canyon is replenished each year by spreading, and this spreading is thought also to help the water levels of the main basin.

If the valley be pictured as a series of reservoirs at different levels, with water always tending to pass from the higher to the lower and with the lower reservoir (the main basin) having an open, uncontrollable spillway (the Narrows), a very fair picture of the conditions is obtained.

It will then be seen that conditions as they now exist are wasteful of water, as water is constantly withdrawn artificially from the smaller and higher to the larger reservoir, even when the larger reservoir is overfull and water is wasting into the ocean from it.

Reasons for Investigation

In March, 1923, the city of Pasadena filed applications with the Division of Water Rights for construction of reservoirs on the San Gabriel River and diversion of its water to the city of Pasadena, which overlies part of the Raymond Hill Basin. The history of previous applications for diversion of San Gabriel water had shown that diversion of these waters would give rise to grave and serious questions, and it had been previously decided that a comprehensive hydrographic investigation was necessary before the Division would have information to take intelligent action on such an application. Therefore, a meeting was held on June 28, 1923, at Los Angeles, at which time the matter was laid before the various interests in the valley. It was stated that an investigation was contemplated if it could be financed and that it was thought to be of interest to all parties to take some share in financing. None did so at this time, however, and Pasadena guaranteed the cost of the investigation.

After a preliminary survey the Division concluded that the investigation would cost about \$40,000 and should cover not less than two years. A contract arranging for serial payments by the city was arranged; such payments to be deposited with the State Treasurer as a trust fund for the performance of the work and to be drawn against by claims approved by the State Board of Control in the same regular manner that state funds are handled. The contract provides that the work is to be conducted "as independently as though the said Division were using its general support funds appropriated by the legislature."

Another clause in the contract provides for contribution to the fund by other parties than the city of Pasadena in case anyone desired so to contribute. Since the work was started other interests have taken part in financing.

Mr. Harold Conkling, associate hydraulic engineer of the Division staff, was appointed in charge of the investigation and work was started July 1, 1923.

Objects and Methods

The object of the investigation is to determine the amount of unappropriated water, if such exists, and to give a broad and exhaustive view of conditions in the valley and coastal plain. One of the principal

points is the amount of percolation from the stream beds. This percolation into the stream bed is not constant, but varies with the amount of water flowing and various other factors. Hence, the percolation which occurs in any one or two years determination will not be the same in amount as that which may occur in other years.

However, there are 30 years' record of run-off at the mouth of the canyon and it is found that the rise in the watertable corresponds fairly well with the total year's run-off and it is believed that the results of the measurements of percolation now taking place will give a basis for calculating the percolation which would take place in any given year, even though a reservoir were built to intercept the water which in natural conditions flows to the ocean.

About six miles below the canyon mouth, San Gabriel River splits into two channels and each pursues its independent way to the ocean. There are two major percolating areas in the river, the upper being in that reach of the river between the canyon mouth and the vicinity of El Monte and the next being from Whittier boulevard to a point not as yet definitely determined. There are possibly minor areas of percolation below this, but the results so far have not been sufficient to indicate where.

Cable gaging stations were established at the lower end of the upper percolating areas near El Monte, at the upper end of the lower area in the Narrows and further down stream at points which it was thought, in the absence of data, would surely be below the lower end of the lower percolating area. The results in 1923-24 showed these to be too far down stream and it is expected to relocate them.

Various tributaries enter between these stations and it was necessary to establish stations at their mouths so that any inflow therefrom would be allowed for in calculations. It was also desired to obtain some data on percolation from tributaries into the main basin and the sub-basins and stations were established at the dividing lines for that purpose. The stations on the tributaries in the mountains were established generally between 1916 and 1918 by the U. S. Geological Survey.

While the data thus obtained on the main river will be the essence of the investigation, yet it was deemed necessary that other data be gathered which would present a broad picture of the situation in the valley and coastal plain to the Division, and, to that end, a thorough and comprehensive investigation of the present use and future needs of the entire valley is being made, the relation between water levels and percolation is being gone into and also all other data which can conceivably form a part of such study is being gathered.

Los Angeles County Flood Control District

The sudden flashy floods of the region sometimes cause great damage and for the past eight years extensive channel works have been constructed to hurry these floods to the ocean. For some time the chief engineer of the district has been proposing a project embracing a comprehensive series of reservoirs in the mountain canyons of these streams. These would not only control floods but would conserve a considerable amount of water.

When the present investigation was started there was little thought among people generally that the construction of these reservoirs was

near. The extreme dry winter and the resulting rapid decline of the watertable stimulated interest particularly in the conservation features of the program and as a result on May 6, 1924, a bond issue of over \$35,000,000 passed by an overwhelming majority for construction of reservoirs as proposed by the chief engineer of the district. Of this about \$31,000,000 is to be spent in San Gabriel Valley for the construction of the reservoirs as shown on the map.

As a result, some of the work being done on this investigation assumed greater importance, and the necessity has arisen for adding somewhat to the scope originally planned.

Results in 1923-1924

Work started in July 1923. The run-off during the winter 1923-1924 was very light, as the rainfall was almost the smallest in fifty years. One flow occurred on March 26, which reached a peak of 500 second-feet and then rapidly dwindled to nothing by the end of the month. During these six days, using round figures, 1100 acre-feet passed the gaging stations at the mouth of the canyon and of this about 50 per cent passed the last gaging station on the San Gabriel at Artesia.

Much work is being done in an effort to obtain the consumptive use of water in the valley and geology and well levels are being observed.

On Plate 11 is shown the relation between rainfall, run-off, and water levels in the central part of the valley as disclosed by measurements made on one well at Baldwin Park for the past twenty years.

RELATION BETWEEN RAINFALL, RUNOFF AND GROUND WATER LEVELS IN SAN GABRIEL BASIN.

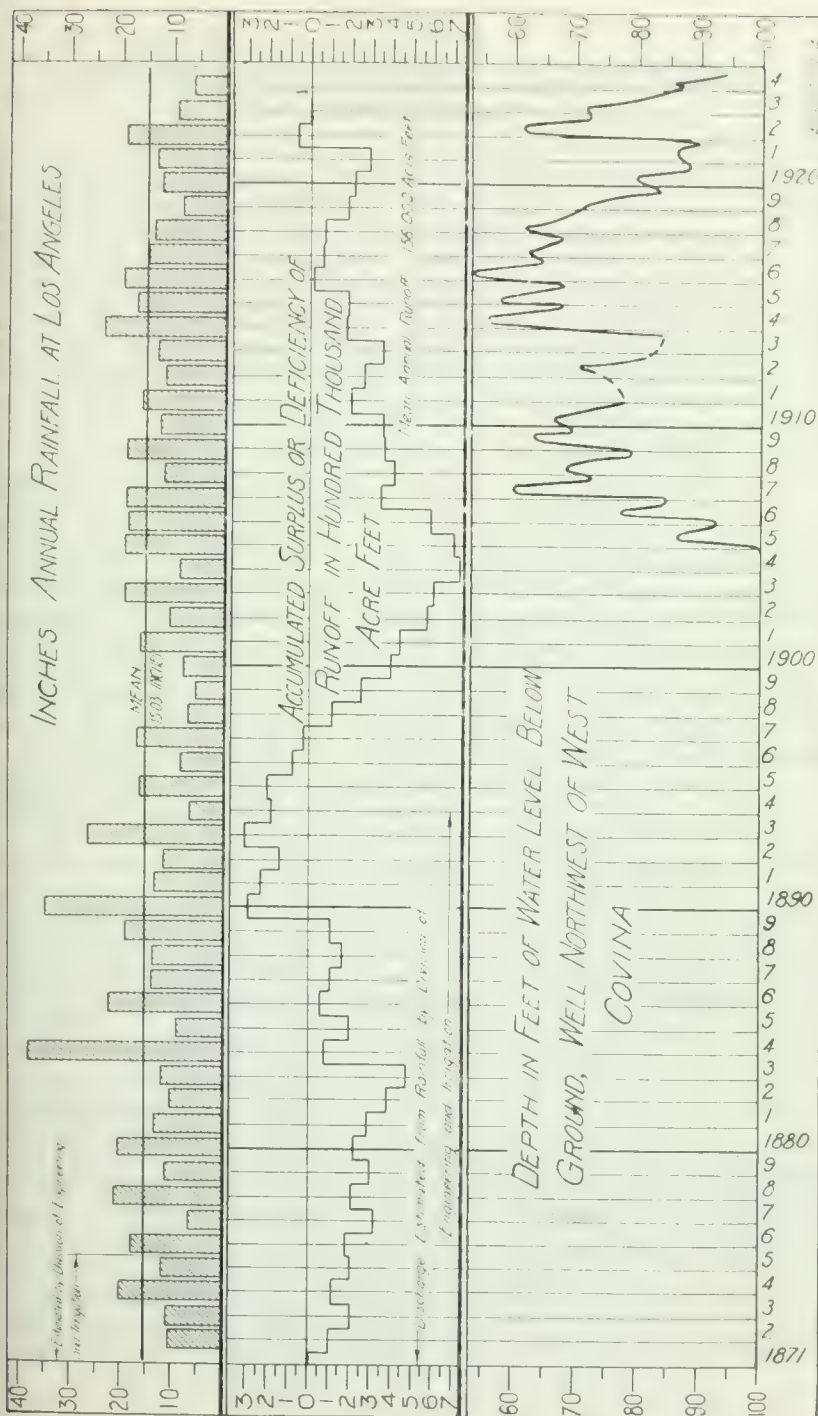


PLATE 11

CHAPTER X

**SACRAMENTO-SAN JOAQUIN RIVER PROBLEMS
CONFERENCE****Conditions Leading to Call of Conference**

Early in the fall of 1923 it became apparent to the Division of Water Rights that in order to take intelligent action upon the large number of applications, permits and licenses for water from the Sacramento and San Joaquin rivers and delta channels, more information as to the situation respecting the use of water in this territory would be necessary. Information was desired regarding the use of water for rice irrigation, the future trend of the rice industry, the future trend of irrigation development in the two valleys and deltas as a whole, the relation of development along the upper sections of the rivers to that in the deltas, and the relation of all irrigation development to power and navigation.

It was decided that these things could best be brought out through the medium of a conference at which prominent men, intimately acquainted with the various phases of the situation, might present papers embodying their views and experiences and at which representatives of all of the interests involved might, after discussion, outline the best policy to be pursued in working out a solution of the problems arising in the utilization of the river waters.

Shortly before the call for the conference was made, it was found that the Sacramento Chamber of Commerce, alike interested in the development dependent upon the river waters and aroused to the pressing need of some immediate action looking toward a solution of the difficulties that had arisen, was making plans for a similar conference. The logical procedure was to hold the conference under the joint auspices of the two bodies, and this was done.

Reviewing the conditions leading up to this conference somewhat further, the following should be noted:

Within the last ten years or so the development of irrigation in the Sacramento Valley and in the Sacramento-San Joaquin Delta has been extraordinarily rapid. So rapid has been this development, occurring concurrently with a cycle of comparatively dry years, that the condition has been reached where in a year of low water supply there is insufficient water to supply the present development. Construction of storage to regulate the flow of the rivers has not proceeded with sufficient rapidity. A vivid realization of this condition is obtained in comparing water rights with water supply. It is estimated that all of the present existing vested rights, both appropriative and riparian, on the Sacramento River above Sacramento would total 5000 second-feet. Compare this with the fact that for the last twenty-nine years for which record of the flow at Red Bluff has been kept some time during the irrigation season of each of twenty years, the flow fell below 5000 second-feet. In 1924, the lowest season of record, the flow did not get above 5000 second-feet at any time except for a period of twenty-eight days in January and February: a minimum flow of 2810 second-feet was reached in August.

The Interests Involved

It was inevitable that the increased utilization of the unregulated flow of the rivers should in years of deficient run-off bring about conflict between the various interests concerned. The geographical and other characteristics of the rivers and deltas divides these interests naturally into three groups, the up-river people, the delta people, and the navigation interests. Here, then, is the problem: Agricultural interests along the upper rivers must be allowed to proceed; the development in the deltas must not be allowed to suffer thereby, and must be protected from the encroachment of salinity; river navigation is too important a factor in the development of the entire territory to suffer as a consequence of either, and provision must be made for it.

In 1920, which was the year of minimum run-off up to that time, occurred the first serious conflict of interests. In that year was seen a long and expensive lawsuit. This did nothing, however, to further a solution of the problems presented.

Timeliness of Conference

Following 1920, there were years of more nearly normal water supply and little further was done looking toward some solution of the difficulties bound to recur. With the background of conditions as outlined and indications that the 1924 season would probably be one of the driest of record, the River Problems Conference, called on January 25 and 26, 1924, at Sacramento, was most timely.

Proceedings of Conference

The conference occupied two days, January 25th and 26th, and the papers and discussions presented in the programs of these two days, together, make a complete textbook of the river problems. In practically every case the person—engineer, agriculturist, lawyer or business man—who is most familiar with or has obtained great eminence in any particular phase of the situation, was the one who presented the paper or discussion of that phase at the conference. Endeavor was made to avoid all controversial matter and to have the facts presented not only by eminent authorities but by eminent authorities who were known not to be prejudiced against any particular interest or proposed solution.

Because of the importance of the papers and discussions presented and because of the eminence of the various participants in this conference, it will not be amiss at this point to give in full the program of the conference as follows:

Water Supply of Sacramento River and Tributaries—H. D. McGlashan.

Forestation in Relation to Run-off—M. B. Pratt.

Temperature and Rainfall of the Sacramento Drainage Basin, Together With Mountain Snowfall, and Its Effects on River Stages of the Sacramento Valley—N. R. Taylor.

Appropriations of Water From Sacramento River, and Investigations Made Relative to Water Supply, Diversions and Use, With Some Recommendations for Conservation—Donald M. Baker.

Water Requirements for the Growing of Rice—

(a) Investigation of Water Requirements at the Field—Frank Adams.

(b) Actual Diversion Requirements of Irrigation Projects Primarily Devoted to Rice—Fred H. Tibbetts.

Discussions—F. S. Robinson,
Eugene C. Mills.

- The Past, Present and Future of the Rice Industry in the Sacramento Valley—
Rice Growers' Association of California.
- Future Trend of Irrigation Development in the Sacramento Valley—William
Durbrow.
- Discussions—S. P. Pitt.
F. T. Robson.
- Irrigation Development in the Sacramento-San Joaquin Delta—George A.
Atherton.
- Discussions—Geo. S. Nickerson.
W. I. Hechtman.
- Water Supply and Salinity in the Sacramento-San Joaquin Delta—T. H.
Means.
- Discussions—F. T. Herrmann.
C. E. Grunsky, Jr.
- The Interest of the United States Government in Navigation of the Sacra-
mento River, and the Relation of Same to Irrigation Development—
U. S. Grant, 3rd.
- Freight and Passenger Traffic on the Sacramento River—W. P. Dwyer.
- Discussion—A. E. Anderson.
- Possibility of Increasing the Navigability of the Sacramento River Through
Construction of Locks and Dams, and Beneficial Effects of Same Upon
Irrigation—O. G. Stanley.
- Possibilities of Storage Development—
- (a) The Regulation of the Sacramento River by Storage Reservoirs—C. E.
Grunsky.
 - (b) The effect of the Construction of Storage in Connection With Proposed
Power Developments, Upon the Low Water Supply of the Sacramento
River—J. D. Galloway.
 - (c) Proposals for preventing Salt Water Encroachment by Dam Construc-
tion—A. Kempkey.
 - (d) Diversion From Other Watersheds As a Means of Supplementing the
Water Supply of the Sacramento River—E. W. Kramer.
- Discussion—F. E. Bonner.
- State Regulation of Water Diversions—
- (a) Results of Water Master Service in Sacramento Valley in 1920, Under
Emergency Water Conservation Conference—Paul Bailey.
 - (b) Water Master Service on Other Streams—Geo. S. Swendsen.
- Discussions—B. A. Etcheverry.
Charles L. Kaupke.
- Legal Aspects—Dan Hadsell.

It is unfortunate that space does not permit going into the details of this splendid program of papers. However, the full proceedings of the conference, comprising 182 pages, have been edited by the Division of Water Rights and published by the Sacramento Chamber of Commerce. One thousand copies were printed and widely distributed. Nearly all libraries were furnished copies and those interested, who did not receive copies, should have no difficulty in obtaining access to one.

Comprehensiveness of Presentation

It will be seen that practically every angle of the many situations of which cognizance must be taken in any comprehensive plan for a practical solution of the problems was presented. Both in the papers and discussions many sound suggestions and recommendations were made as to the proper remedies for the present situation and as to the course to be followed.

Suggested Remedies and Recommendations

The remedies suggested, with the science of engineering in its present state, are all within the bounds of physical possibility, but some of them, in view of the comparative youth of irrigation and reclamation in the territory concerned, burdened as it still is with the costs for initial development, are not yet economically possible. As development

proceeds, gaining strength and stability through age and by throwing off the burdens incurred in earlier years, the remedies which are now infeasible will, according to the workings of economic laws, become feasible.

Steps in Working Out the Problems

With the problems set forth completely by the conference and various remedies suggested, the next step is logically the determination of the proper place which each remedy shall take in the final coordinated plan for solution of the problem, and a determination of who shall pay the cost thereof.

The forepart of the program is investigation, the establishment of essential facts and strict conservation. The conclusion is headwater storage. Intermediately between these two lie a number of other steps; for example, the salt water restraining dam, locks and dams on the upper Sacramento River, etc., all of which must be investigated and considered in their proper place.

Solution Requires Cooperation and Not Litigation

Litigation is not a proper remedy and this is recognized to a large extent by the various interests concerned. The situation on the rivers as presented at the conference, is the result of natural causes, and taking the larger view of it, no one interest or section is to blame for its occurrence or existence. These problems must be solved by the community at large through initiative and cooperative organization.

Appointment of Permanent Committee

The outstanding feature of the conference was the splendid spirit of cooperation expressed from every interest and the decided forward step taken toward a solution of the problems according to a logical plan by the appointment of a Permanent Committee to continue the good work thus commenced.

This committee, widely representative of the interests concerned, now consists of the following members:

- G. J. Bradley, Sacramento, chairman;
- A. E. Anderson, San Francisco, president California Transportation Company;
- G. A. Atherton, Stockton, general manager, California Delta Farms, Incorporated;
- E. E. Behr, Arboga;
- P. M. Downing, San Francisco, vice president, Pacific Gas and Electric Company;
- William Durbrow, Willows, president Glenn Colusa Irrigation District, and president California Irrigation District Association;
- W. I. Hechtman, Sacramento, delta landowner;
- Warren H. McBryde, San Francisco, director, California Development Association;
- R. V. Meikle, Turlock, chief engineer, Turlock and Merced Irrigation Districts;
- Jesse Poundstone, Grimes, president Reclamation District No. 108;
- F. T. Robson, Vina, president Tehama County Farm Bureau;
- Herbert White, Sacramento, attorney.

Resolutions Passed by Conference

At the conference this committee was originally the Resolutions Committee and became the Permanent Committee under the following resolution passed by the conference:

Resolved. That the Resolutions Committee heretofore appointed at this meeting, representative as it is of all interests involved, is hereby established

by this conference as a permanent committee *with instructions to prepare and submit to the State Division of Water Rights and the Sacramento Chamber of Commerce, a program for the co-ordination, adjustment, and development of all irrigation, power and navigation interests, with a view of securing the utmost conservation and use of the waters of the Sacramento and San Joaquin rivers and their tributaries and related streams, for the protection and benefit of all.* That this committee be authorized to fill vacancies and to add to its membership whenever the scope of its work so requires.

The full text of the resolutions presented by the committee and adopted by the conference, follows:

WHEREAS, There has been called by the Division of Water Rights of the State Department of Public Works, and the Sacramento Chamber of Commerce, a conference to discuss the problems which have arisen in relation to the Sacramento River, and

WHEREAS, In the opinion of those present, the conference has been of great moment in attempting to bring together the various interests, some of which are conflicting in the use of the Sacramento River, and

WHEREAS, Numerous speakers have presented to the conference and the members thereof various papers which have been of inestimable value in tending to a just and fair solution of the various problems which have arisen in the use of the Sacramento River and of the San Joaquin River, and

WHEREAS, It is the unanimous opinion of all present that this conference has done much towards the solution of the problems presented in a friendly, just and fair manner, and

WHEREAS, It is the unanimous opinion of all present that this water conference should be made a permanent body and hold regular meetings at state intervals.

Now, therefore, be it resolved as follows:

That a vote of thanks be given to the Division of Water Rights of the State Department of Public Works, and the Sacramento Chamber of Commerce for their efforts in calling together this conference and in the splendid, fair and impartial manner in which they have conducted the same, and

Be it further resolved, That such meetings and such conferences be made permanent and that they shall *be subject to the call of the Division of Water Rights of the State Department of Public Works,* and

Be it further resolved, That the resolutions committee heretofore appointed be a permanent committee with power of substitution and with power of increasing or decreasing its membership as it may deem fit, and with the power of investigating various projects and suggestions which may be presented to it for the solution of the difficulties which have arisen in the use of the Sacramento and San Joaquin rivers.

It will be seen that proper and excellent provision was made for the continuance of the work and for the establishment of the conference as a permanent body.

Beneficial Results and Following Events

The immediate beneficial results of the conference as shown in the work of the Permanent Committee acting with the Division of Water Rights during the 1924 season, the driest year of record, merit particular consideration and the following chapter has therefore been devoted to those events growing out of the conference.

CHAPTER XI

SACRAMENTO-SAN JOAQUIN WATER SUPERVISOR—1924

In the preceding chapter a description has been given of the Sacramento-San Joaquin River Problems Conference held under the auspices of the Division of Water Rights and the Sacramento Chamber of Commerce. As the present chapter is concerned also with matters pertaining to the Sacramento and San Joaquin Valleys and as this report contains as well three appendices relating to this subject, it will be convenient to have at this point, the following index to the Sacramento-San Joaquin work:

Chapter X—Sacramento-San Joaquin River Problems Conference.
Page 100.

Chapter XI—Sacramento-San Joaquin Water Supervisor, 1924.
Page 105.

Appendix B—Salinity Investigations in Sacramento-San Joaquin Delta. Page 128.

Appendix C—Return Waters—Sacramento and San Joaquin Rivers. Page 131.

Appendix D—Duty of Water Studies in the Delta Region.
Page 140.

The Sacramento-San Joaquin River Problems Conference resulted in the appointment of a Permanent River Problems Committee to carry on the splendid work initiated by the conference, and this chapter deals with the activities of this committee and the Division of Water Rights working with it, during the season of 1924.

First Meeting of Committee

On April 8, 1924, shortly after the publication of the Proceedings of the River Problems Conference, the Permanent Committee held its first meeting at Sacramento. Representation by the Division of Water Rights was requested at this meeting. Consideration was given to the proper steps to be taken in working out the river problems and the decision was reached that the initiation of conservation measures and provision for the obtaining of complete records of the actual uses and requirements for water should take first place on the Committee's program. The outlook for an extremely low water supply during the 1924 season presented an immediate problem for the committee's consideration and the decision taken logically followed.

Proposal for Water Supervisor

It was the committee's opinion that the gravity of the situation was such as to demand that there be exerted the utmost efforts upon the part of all water users to conserve water, and to this end that there should, during the 1924 season, be some official charged with the measurement of diversions of water by all users, the measurement of the amount of water flowing in the various sources at different points and, most important, charged with the duty of closely watching wasteful uses of water and taking appropriate steps for the prevention and stopping of waste. The cooperation of the Division of Water Rights was

requested and the Division was asked to report upon the probable cost and scope of the work to be covered by such an official to be called "water supervisor." It was further asked to outline a form of agreement which might be signed by all water users as the basis for carrying out the work of the water supervisor.

Water Users' Agreement.

This work was undertaken by the Division, and at the second meeting of the committee on April 16th, an outline of the scope of the work to be done, the budget and the form of agreement were presented. The agreement and scope were approved with some changes and the Division was asked to draft a letter which would be sent to all water users enclosing the agreement to be signed and soliciting subscriptions to carry forward the work. At this meeting, a letter was received from Major U. S. Grant, District Engineer, Second District, Corps of Engineers, U. S. Army, San Francisco, offering comments and recommendations, "With the desire to help secure the immediate action necessary to meet the crisis that may confront us this summer, because of the abnormally low precipitation during the past winter." Among other recommendations, Major Grant stated in this letter:

It seems to me absolutely essential that the agricultural interests should immediately take the following or similar action:

(a) The establishment of a water master or other agency to insure the maximum utilization of water.

(b) Recognition of the rights of navigation to a proper amount of water and the limitation of diversions, or at least their control, with a view to respecting the rights of navigation.

(c) Formation of an association or other organization of water users in the upper valley through which authentic and reliable information can be published in advance, with a view to regulating crops in such a way as to reduce requirements as far as practicable in years when an unusually low water season is foreseen.

If the foregoing steps were taken, the diverters of water from the upper Sacramento and its tributaries might reasonably expect the War Department to consider the adoption of an administrative policy by which the recognized requirements of navigation would be limited so as to conform to the general good of the community and the Department would assume the additional cost of maintaining a navigable channel. However, as long as the competition for water is on a basis of each man for himself without the recognition of anyone else's rights, as long as waste is known to exist, it can hardly be expected that the War Department will continue to permit infringement upon the rights, with the protection of which it is charged. There is evidently an opportunity here for combined action and the reaching of a cooperative agreement, by which all will profit and the rights of all will be reasonably provided for—the sort of action which can best be initiated as a result of your great meeting last January. Public opinion is aroused, the iron is hot, now is the time to strike.

The committee decided that a copy of Major Grant's letter should be sent to all water users as an enclosure in the letter presenting the water users' agreement.

Adoption of Budget—Solicitation of Subscriptions

Following submission by the Division of the proposed letter of transmittal to a subcommittee and after some further revision of the budget by the latter, the main committee, at the third meeting on April 24th, accepted the budget for the work of \$20,000 and directed that solicitation be made at once to all water users and any others interested by sending the water users' agreement, the letter explaining same, Major Grant's letter and subscription blanks.

SACRAMENTO VALLEY AND DELTA REGION SHOWING
TERRITORY COVERED BY WORK OF SACRAMENTO-
SAN JOAQUIN WATER SUPERVISOR YEAR OF 1924.

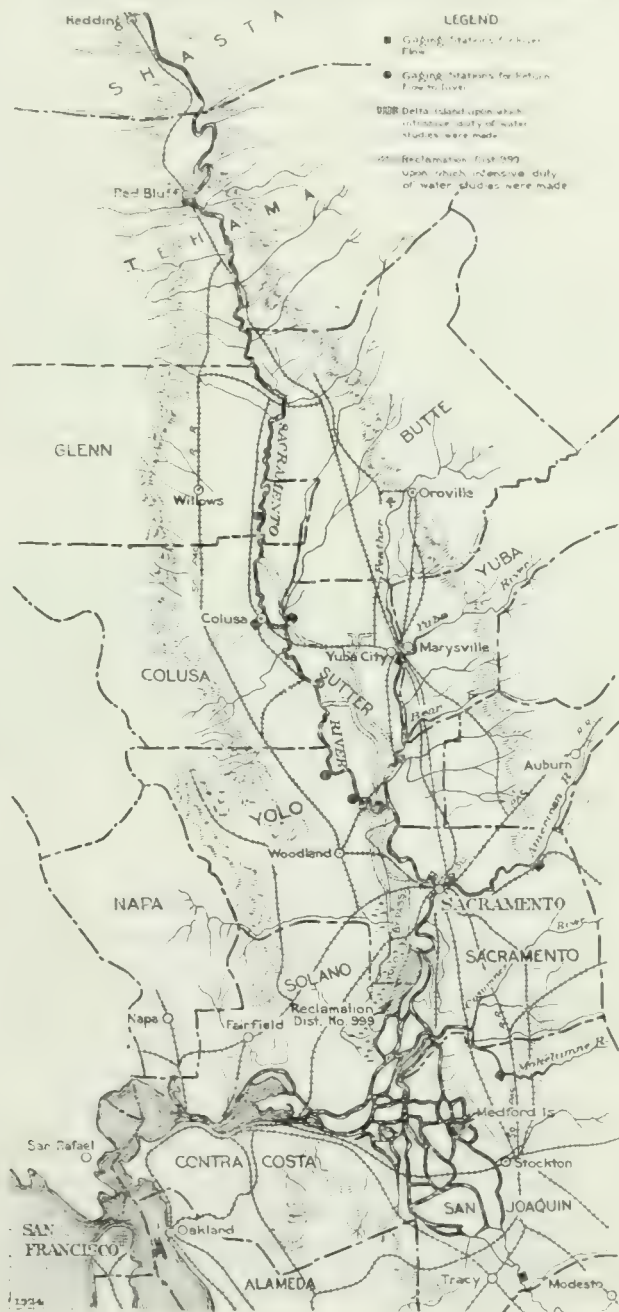


PLATE 12

Appointment of Water Supervisor

Subscriptions were received rather slowly, but at the fifth meeting of the committee on June 3, 1924, sufficient money was reported as paid or subscribed to insure that the work could proceed. At this time a contract agreement between the committee and the Division of Water Rights was signed. This contract provided that the Division of Water Rights should appoint a water supervisor who would, under the direction of the Division, carry forward the conservation work and measurements and collection of data as outlined in the water users' agreement. Provision was made that the water supervisor should from time to time report on the progress of the work to the committee, and should refer for appropriate action by the committee all cases of waste of water and lack of cooperation which he might be unable to settle. Under the contract, the committee agreed to turn over to the Division of Water Rights, for the execution of the work, 90 per cent of all moneys collected.

Immediately upon execution of the contract, the Division of Water Rights formally appointed Mr. Harlowe M. Stafford as water supervisor for the 1924 season. Mr. Stafford had occupied the position of hydraulic engineer for the Division of Water Rights for several years, and for the two preceding seasons had had direct charge of Sacramento Valley work for the Division.

Two Phases of Water Supervisor's Work

The work of the water supervisor has had two distinct phases. One was that calling for the utmost efforts to effect water conservation and waste prevention, and the other that dealing with the collection of records of the diversions and uses of water, the stream flow, return flow, salinity tests, etc., thereby establishing data which must be on hand before any final solution of the river problems can be reached. An outline will be given first of the work and results of the conservation phase followed by a brief description of the stream flow, diversion, salinity and other measurements made and data obtained.

Phase of Work Dealing With Conservation

All water users on the rivers were first warned of the impending water shortage through the medium of the water users' agreement itself. The signers of this agreement, of which there were forty-five (there were ninety-five contributors, but all did not sign the agreement), pledged themselves to exercise their respective rights to use of water in such manner as to accomplish the maximum degree of water conservation and to at all times refrain from acting in any way to hinder or prevent the water supervisor in the execution of his work.

Early in June, letters to all water users on the Sacramento River above Sacramento were sent out by the water supervisor announcing the establishment and purpose of the water supervisor's office, presenting the critical water situation and warning that where waste should be found on any project by the supervisor or his inspectors it would be necessary that the diversion of such project be reduced by the amount of such waste. On all of the larger projects conservation officers were appointed to work with the supervisor in the detection and prevention of waste.

Low July Flow and Salt Encroachment

All of the field work was well under way by the middle of June and salinity tests to determine the extent of the salt water encroachment into the deltas had been going on since the latter part of May. Early in June, these tests showed no salinity detrimental to agriculture above Collinsville and Antioch, and at this time the Sacramento River at Sacramento and the San Joaquin River near Vernalis were flowing about 2000 and 750 cubic feet per second, respectively.

However, during June and early July, the stream flow fell off very rapidly and by the middle of July, due to the reduction of the flow from the Feather and American rivers to practically nothing, and to the increased irrigation draft on the Sacramento River, the flow of that stream past Sacramento dropped to 700 cubic feet per second, as shown by measurement on July 17th. At the same time the flow of the San Joaquin River had dropped to about 400 cubic feet per second and the salt water had advanced so as to make irrigation prohibitive below Isleton and Howard Ferry in the Sacramento delta and Webb tract in the San Joaquin delta.

Colusa Meeting

This situation demanded that even greater conservation measures should be effected than heretofore and at the sixth meeting of the permanent committee on July 18th the decision was reached to call a meeting at Colusa of all water users in the Sacramento Valley, and at this meeting, through the committee members, representatives from the delta, the water supervisor and others to present the situation and make the strongest possible appeal for water saving upon the part of the upper users. In the letter announcing this meeting, description was given of a portion of those crops in the delta, valued at over \$5,000,000, which faced ruin unless they could be irrigated, and the following three measures which the committee deemed should be made effective at once, as being consistent with the great need for conservation, were stated:

- (1) The discontinuance of further irrigation of pasture or uncultivated areas.
- (2) The reduction in the amount of water used for rice such that the flow from the field wastegates is either stopped entirely or reduced to an absolute minimum.
- (3) The reduction in the amount of water used for alfalfa to the minimum crop requirement and elimination of all waste from the checks.

The meeting, which was held on July 25th, was well attended, and many water users and representatives of irrigation districts and companies throughout the valley expressed their willingness to cooperate to the utmost for saving water, and pledged every effort to cut diversions and prevent waste.

Results of Colusa Meeting and Conservation Measures

The success of the Colusa meeting was soon apparent. Following it many cuts in diversions on the part of the up-river irrigators were made. On the largest projects, such as the Glenn-Colusa Irrigation District, the cuts were made possible by lengthening the period of rotation of general crop irrigation. On rice areas wastage from the tail gates was greatly reduced and the elimination or postponement of considerable general crop irrigation was effected. These measures were

reflected very soon in an increased flow past Sacramento to the delta. From 700 cubic feet per second the flow increased 47 per cent to 1025 on August 7th and to 1500 cubic feet per second by the time the rice water drainage commenced in the latter part of August.

During this time the inflow at Red Bluff remained practically constant. At Howard's Ferry on Steamboat Slough from a chlorine content of 100 parts per 100,000, on August 5th, there was a drop to 42 parts on August 20th and to 10 parts by September 1st. From a situation where the salinity was menacing irrigation as high up as Walnut Grove, Sutter Island and Upper Ryer Island, such relief was obtained that by the latter part of August, irrigation could be safely carried on above a line through the southern end of Staten, Tyler, Andrus, Grand, Ryer, and Prospect Islands.

Situation Which Was Averted.

It is interesting to compare this situation with that which would undoubtedly have come about without water saving efforts. If no conservation measures had been taken on the upper Sacramento River in 1924, if all irrigators had suited their own pleasure as to their use of water with no check of any kind, and if no body such as the River Problems Committee nor official, such as water supervisor, interested in maximum conservation, had been in existence, there is little doubt but that instead of the river dropping to a flow of 700 cubic feet per second at Sacramento for a very short time in July, it would have gone down to much less than this earlier than July 17th and would have stayed at this flow until the rice water drainage commenced at the last of August. Under such conditions the salinity would inevitably have reached proportions in the Sacramento delta prohibiting irrigation as far up as Clarksburg and the northern boundaries of Reclamation District No. 999.

Acreage Benefited in Sacramento Delta

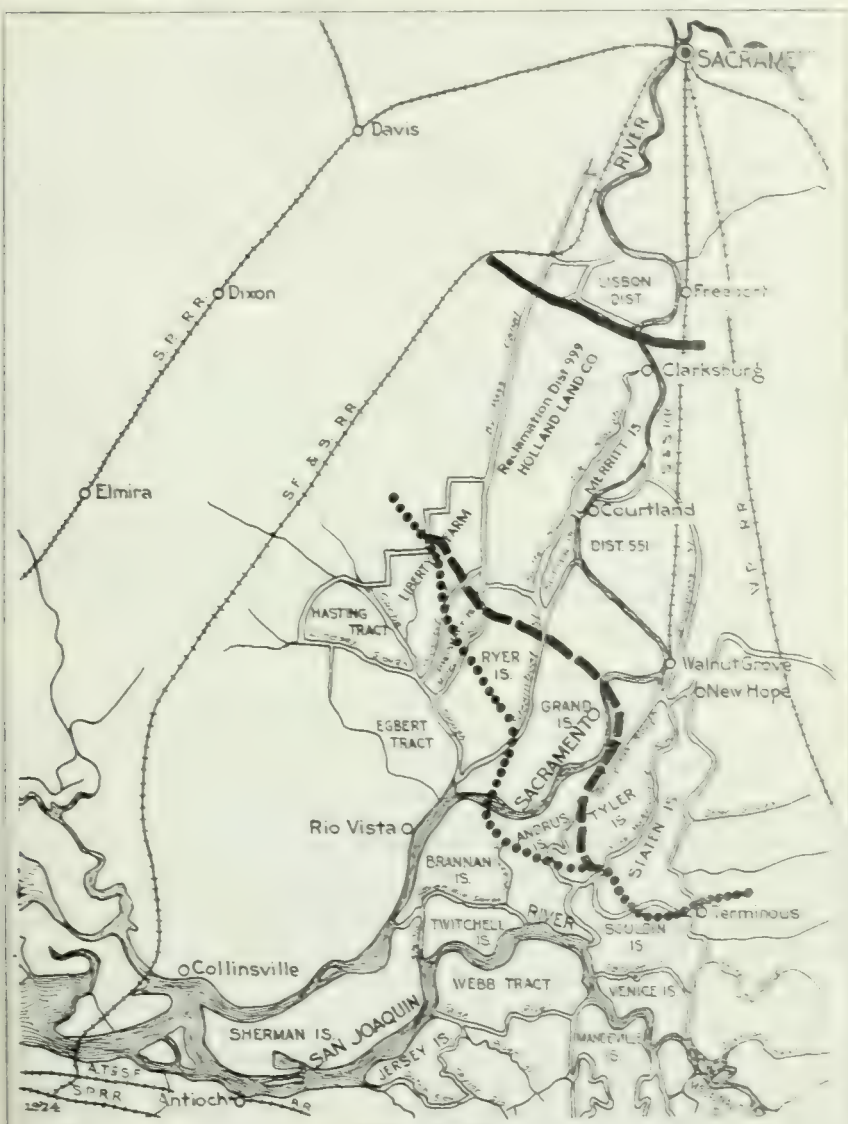
The comparison shows that in the Sacramento delta there is a net irrigated area of 70,000 acres (by actual crop census taken through water supervisor's office) which received direct and valuable benefit from the work done; 70,000 acres of valuable crops which did receive irrigation and the greater portion of which undoubtedly could not have been irrigated in the critical period, July 15th to September 15th without the conservation measures that were effected.

Savings to Delta in Dollars and Cents

It is difficult to estimate the value of saving effected. Of the 70,000 acres in the Sacramento delta, the asparagus and fruit crops totaling 36,000 acres, had their harvest early in the season and the saving lay in the value to next season's crop of summer and fall irrigation following harvest. The value to 6,500 acres of alfalfa was represented in the later cuttings. The value to all other crops was practically the full value of the crop. A conservative estimate, based on the actual crop figures (and checked by competent delta landowners) of the value of the conservation work to the Sacramento delta is six million dollars.

Apart from the Sacramento delta acreages considered, the damaging effect upon the entire delta of no restraint upon diversions nor any

SACRAMENTO DELTA SHOWING EFFECT OF CONSERVATION MEASURES
UPON ADVANCE AND RETREAT OF SALINITY IN 1924.



The middle, or broken, line indicates the upper limits reached by salt water in proportions dangerous for irrigation use in July.

The lower, or dotted, line indicates this limit and a retreat of salt water in August after strenuous conservation efforts above Sacramento had caused an added down flow of fresh water.

The upper, or solid, line indicates the estimated limit to which prohibitive salinity would in all probability have reached, had nothing been done to conserve water and eliminate waste. This is determined by comparison with the advance at San Joaquin delta stations, where no influence is felt from the Sacramento River.

concerted conservation efforts along the upper river would undoubtedly have been an extremely serious matter. The whole delta acreage received the benefit of the *delaying* of the salt water encroachment although, as in the case of the San Joaquin delta, the salinity advanced far up late in August and throughout September. As previously noted, it was stated at the time of the Colusa meeting that there were crops in the upper San Joaquin delta valued at over five million dollars which would perish if the salinity were not checked nor delayed. The season has passed and it is found that crops in this area greatly exceeding five million dollars in value have been successfully matured. It is difficult to define the value to the San Joaquin delta of the delaying of the salt encroachment in July and August, but certainly the above figure of five million dollars would put it very low.

Little Damage From Salt Water

Toward the close of the season, in the course of the survey of the acreages and crops irrigated throughout the delta during 1924, especial attention was directed to an ascertainment of the damage sustained from salt water. It was found that only in very few instances was there direct and immediate damage and it may be stated as representative of the whole that the actual loss and damage to the 1924 crops from salt water was small. The damage, if any, will be in the effect upon the land and crops for the next season either because the salts may not be washed out of the land or because the necessity of omitting certain late irrigations in the area where the salinity did not recede in time, may cause lighter bearing next season.

Cooperation of Duck Clubs

There is one other feature of the conservation work which should be mentioned. In Colusa, Glenn and Butte counties on both sides of the Sacramento River and Butte Creek, there are a great many duck clubs. These clubs have acquired a large amount of land in this territory and each season these lands are flooded to make duck ponds. The duck shooting season does not open until October first, but in the past, many of the clubs have commenced diverting water as early as July or August. Since the emergency in 1924 demanded that at least until September 15th, every drop of water from every source available, including drainage water, should be allowed to flow down to the delta to prevent salt water damage, it was not to be expected that the usual early diversions for duck ponds could be made. For this reason notices were sent to all clubs advising them of the situation and asking cooperation of them comparable to that given by the up-river agriculturists, by refraining from diverting water for duck ponds until after September 15th. Check was kept upon the clubs by the water supervisor and his staff and in the main, their cooperation and response to the request for postponement of diversions was readily obtained.

Splendid Cooperative Spirit Engendered

From the outline given in the preceding, it will be seen that the conservation work during 1924 was eminently successful. The report of this work would not be complete, however, without mentioning one further outstanding accomplishment and benefit. That is the getting together for the best interests of all of so many water users and varied

interests from over the entire territory embraced by the river problems and the effecting of such a splendid cooperative spirit between the up-river and delta interests in working together for the 1924 season on the common problem. With very little else accomplished, this result alone would have made the efforts worth while.

Measurements and Collection of Records

As set forth in the scope of the work as presented to the committee and in the Water Users' Agreement, the duties imposed upon the water supervisor included the measurement and compilation of records of all diversions of water on the Sacramento River and its tributaries within the floor of the valley, those on the San Joaquin River below its junction with the Stanislaus, and those throughout the deltas and delta uplands; the measurement of the flow of water in the rivers at such points as might be required to obtain a proper record of water supply; the measurement at such points as might be practicable of waters returning to the rivers from irrigation; the collection of data as to acreages and crops irrigated; and the investigation of salinity conditions in the delta.

Organization

The work naturally divided itself into:

1. Stream flow measurements throughout the whole territory.
2. Special duty of water studies in the delta.
3. Census of irrigated acreage and crops in the delta.
4. Measurements and collection of records in the lower San Joaquin above the delta and in the delta uplands.
5. Salinity investigations.
6. Conservation work and measurements and collection of diversion records above Sacramento.
7. Return water studies.

Items 3, 4, 5, 6, and 7 were carried on directly by the water supervisor. Above Sacramento the work was divided into two divisions, one engineer having charge from Sacramento to Meridian, with headquarters at Knights Landing, and the other in charge from Meridian to Redding, with headquarters at Colusa. A great deal of credit for the smooth progress of the work above Sacramento belongs to the U. S. Engineering Department, which, through Major U. S. Grant, 3d. District Engineer, furnished assistants for the field engineers. The work of items 3 and 4 was covered by a third engineer, with headquarters at Stockton. The return water studies above Sacramento were made by the water supervisor's regular organization. Those on the San Joaquin River and tributaries were made by an engineer of the Division of Water Rights especially assigned to the water supervisor for this work. In the work of items 1 and 2, cooperation was had with the Water Resources Branch of the U. S. Geological Survey in the case of item 1, and with the U. S. Department of Agriculture and University of California Experiment Station in the case of item 2.

Stream Flow Measurements

The water supervisor was particularly fortunate in having the full cooperation of the Water Resources Branch of the U. S. Geological Survey in the measurement of stream flow. Beginning June first, that

department assigned one engineer to full time on stream gaging work at the stations on the Sacramento, Feather, American, Mokelumne, and San Joaquin rivers, located in the territory within the scope of the water supervisor's work. These stations were maintained on the Sacramento River at Red Bluff, Butte City, Colusa, and Knights Landing, on the Feather River at Nicolaus, on the American River at Fair Oaks, on the Mokelumne River at Woodbridge and on the San Joaquin River near Vernalis. The water supervisor maintained additional stations at Verona on the Sacramento River, at Sacramento on the American River; and on the Sacramento River at Sacramento a number of tidal cycle measurements were made throughout the season. All data obtained by the engineer of the Geological Survey was made available to the water supervisor once a week or oftener.

Special Work Necessary in Delta

From the start it was recognized that in the delta, due to seepage conditions, to the countless numbers of siphons, flood gates and pumps by which each island is irrigated and due to the conditions under which irrigation water is taken, it would be impossible to directly measure the diversions. For this region, therefore, the plans called for accurate and detailed measurements on two or more representative islands where conditions would be most favorable; the results from these islands to be used in conjunction with an acreage, crop and soil census of the entire delta to estimate the total use of water.

Cooperative Work in Delta

It was known that for a long time the Division of Irrigation Investigations of the U. S. Department of Agriculture, in cooperation with the University of California Experiment Station, had wanted to obtain accurate and reliable measurements and data on the duty of water in the delta section, but had been unable to proceed with this work because of insufficient funds. The duty of water and other irrigation investigations carried on in the past by these agencies, headed by Mr. Frank Adams, are very well and favorably known and because of the experience gained in this work and the trained organization which has been built up, this branch of the U. S. Department of Agriculture, in cooperation with the University Experiment Station, appeared to be without a doubt the agency which could carry on the delta duty of water studies as proposed, far more effectively and economically than any other. The matter was taken up through Mr. Adams, and the Division was fortunate in consummating a cooperative agreement whereby the Irrigation Investigations and Experiment Station assumed charge of the special studies on the representative delta islands.

Two tracts were selected, Medford Island in the San Joaquin delta and Reclamation District No. 999 in the Sacramento delta. The former is a peat island of about 1200 acres and the latter has a sedimentary soil and includes about 23,500 acres. One engineer whose salary was paid from the funds provided for the water supervisor's work, was stationed on each tract throughout the irrigation season. This work required the installation and use of many different water measuring devices and called for a great deal of ingenuity and skill in getting

Delta Acreage Survey and Measurements in the Uplands

For the work in the delta and delta uplands, under the direct supervision of the water supervisor, an engineer was employed in the field from August 1 to the middle of October. During this time a complete survey was made of the acreage and crops irrigated during 1924 in the delta and uplands (areas on the higher lands from Brentwood to Tracy) and measurements and diversion records were obtained for the pumping plants on the San Joaquin River below the Stanislaus but above the delta and for the plants serving the uplands.

Also City of Sacramento during summer of 1924.



TABLE 5.
Acreages and Crops Irrigated in the Sacramento and San Joaquin-Mokelumne Deltas, 1924.

Crop	Sacramento Delta	San Joaquin-Mokelumne Delta	Total
Alfalfa.....	12,211	18,823	31,034
Asparagus.....	38,880	15,249	54,129
Beans.....	19,252	17,207	36,459
Beets.....	18,995	2,380	21,375
Celery.....	745	3,320	4,065
Corn.....	770	26,622	27,392
Fruit.....	14,886	1,294	16,180
Grain.....	9,825	21,103	30,928
Hay.....		925	925
Onions.....	1,300	2,586	3,886
Pasture.....	223	812	1,035
Potatoes.....	1,021	26,851	27,872
Seed.....	460	470	930
Miscellaneous vegetables.....	3,683	338	4,021
Totals.....	122,251	137,980	260,231

Crops Not Irrigated.

Grain.....	15,495	58,630	74,125
Hay.....	1,048	2,088	3,136
Pasture.....		1,180	1,180
Totals.....	16,543	61,898	78,441

The Salinity Investigation

The salinity investigation was an important feature of the work done through the water supervisor's office. Stations were first established for the taking of samples of water at lower delta points. As the salt water advanced, however, many more stations were added so that by August, samples were being received and tested from 32 points throughout the delta. The samples were taken by local observers at two-day intervals and mailed direct to the supervisor's office. The testing was done by the State Highway Chemical Laboratory.

Agriculturists in the delta were greatly concerned over the salt water encroachment and consequently very anxious to know the results of the tests. For this reason, commencing early in July, bulletins giving the results were mailed to all interested parties by the water supervisor at weekly or closer intervals. In addition many special tests were made for irrigators wishing to know the salinity at their particular fields. The salinity work and its results, together with a study of the relation between the salt water advance and the flow of the rivers, is given in detail in Appendix B.

Diversion Measurements on the Sacramento River

In the measurement of the actual diversions of water it was found that on the Sacramento River alone, above Sacramento, there were 180 pumping plants for which records were required. In the majority of cases the diversions were arrived at by using the power consumption data in conjunction with a power input-discharge-head relation established by from one to four or five current meter measurements made during the season. In a few instances gaging stations with automatic registers were maintained on the main canals. In the case of pumps operated by gas engines, of which there were a number of small size,

the diversion was estimated from measurements and the log of operation of the pump. All pump operators were furnished with forms for keeping a record of the pumps' operation and these records were collected at the end of the season. The total measured diversions in acre-feet for the months May to September, 1924, for Sacramento River sections from Redding to Sacramento are shown in table 6.

TABLE 6.

Diversions, in Acre-feet, from the Sacramento River—Redding to Sacramento—May to September, 1924.

River section	May	June	July	August	September	Totals
Redding-Red Bluff	12,786	15,996	18,724	18,106	17,273	82,885
Red Bluff-Butte City	78,921	83,102	85,782	72,650	42,630	363,085
Butte City-Colusa	14,602	12,557	10,807	7,127	8,193	53,286
Colusa-Knights Landing	57,217	52,524	51,654	45,857	19,779	227,031
Knights Landing-Sacramento	20,517	21,894	22,114	19,937	10,101	94,563
Totals	184,043	186,073	189,081	163,677	97,976	820,850

These diversions were used for the irrigation of 103,760 acres of general crops and pasture and 59,340 acres of rice, or a total of 163,100 acres.

Return Water Measurements

In order to have a complete check upon all return waters, gagings were made throughout the season on all channels where these waters entered the Sacramento River. These channels included Sacramento Slough southeast of Knights Landing, Sycamore Slough and the back borrow pit of Reclamation Districts Nos. 108 and 787 (carrying water from Colusa Basin) just above Knights Landing, District No. 108 drain at Rough and Ready Bend, District No. 70 drain below Grimes and Butte Slough.

In the San Joaquin Valley three series of return-water measurements were made, the first in the latter part of June, the second early in August and the third in September. These measurements included many points on the San Joaquin River from San Luis Ranch to Vernalis and a number of points on each of the tributaries, Tuolumne, Stanislaus, and Merced rivers and Dry Creek.

A description of the return water investigations and results of same is given in detail in Appendix C.

Original Character of 1924 Work

In closing the outline of this phase of the water supervisor's work, it is desired to direct especial attention to the fact that this is the first time that comprehensive work of this character has ever been done. This is the first time all of the diversions on the Sacramento River have been accurately recorded and the first time the uses of water in the delta have been so thoroughly investigated. This is also the first time that accurate and complete records of return water to the Sacramento River have been obtained. It does not seem possible that in a territory such as that of the Sacramento Valley and the deltas so little attention could have been given in the past to the proper recording of the uses and requirements of water and to investigational work. But such is the case. Not until 1924 was provision made for the initiation in a comprehensive manner of such work.

Value of Facts and Data Obtained

In connection with the difficulties that have arisen in the uses of the waters of the Sacramento and San Joaquin rivers and delta channels it must be obvious that if there is one thing which, more than any other, will contribute to a final solution of those difficulties, such will be a complete record of the diversions and actual uses of water by all parties. These fundamental *facts* must be on hand. All those participating in the work of the past season, therefore, and, in fact, all interests within the scope of this work are to be congratulated that such a splendid beginning has been made possible during the past season. It is only to be hoped that this fundamental work will not be discontinued until properly completed.

CHAPTER XII

FINANCIAL STATEMENT

There is submitted herewith as Table 7 a financial statement of the Division showing income and expenditures. This statement is segregated by funds, and under the heading "Contributive Funds" are listed those supplied by outside interests rather than by state appropriation. Only actual expenditures up to June 30, 1924, are included, no allowance being made for incumbrances as of that date paid subsequent thereto.

TABLE 7.
FINANCIAL STATEMENT.

Showing Income and Expenditures of the Division of Water Rights for the Seventy-fourth and Seventy-fifth Fiscal Years.

Appropriations and contributive funds	Balance June 30, 1922 and additional allotments	Actual expenditures (incumbrances not included)	Balance June 30, 1924 (no allowances for incumbrances)
Appropriations:			
Chapter 905—1921 support, salaries, etc., seventy-fourth fiscal year	\$104,378 69	\$104,375 11	\$3 58
Chapter 121, 1923—Support, seventy-fifth fiscal year	17,950 00	16,418 81	1,531 19
Chapter 121, 1923—Salaries, seventy-fifth fiscal year	48,440 00	41,476 06	6,963 94
Chapter 411, 1921—Survey water resources	28,634 97	20,054 27	8,580 70
Chapter 309, 1923—Stream gaging work	20,000 00	9,307 95	10,692 05
Totals	\$219,403 66	\$191,632 20	\$27,771 46
Chapter 854, 1921—Treasury Revolving Fund	\$49,583 93	\$37,133 36	\$12,450 57
Contributive funds:			
San Joaquin Hydrographic Investigation Fund	\$34 44	\$34 44	
San Jacinto Fund	3,497 63	3,497 63	
Kern County Farm Bureau Fund	2,500 00	2,500 00	
Mojave River Fund	1,000 00	1,000 00	
Sacramento-San Joaquin Water Supervisor Fund	4,000 00	1,761 83	\$2,238 17
San Gabriel River Fund	25,250 00	19,651 85	5,598 15
1923 Salinity Fund	517 00	517 00	
San Dimas Fund	1,500 00	881 72	618 28
Hat Creek Watermaster's Fund	200 00	32 26	167 74
Totals	\$38,499 07	\$29,876 73	\$8,622 34
Grand totals	\$307,486 66	\$258,642 29	\$48,844 37
Fees collected and credited to General State Fund			\$34,462 72

Fees

Fees in the amount of \$34,462.72 were collected in the period July 1, 1922, to June 30, 1924, and have been transmitted to the State Controller and deposited in the state treasury to the credit of the general fund of the state, as prescribed by law. These fees include those received for filing applications, those received in connection with the issuance of permits and those received in connection with miscellaneous charges, such as for copying and certifying records. The main portion, however, is made up of application and permit fees, which are collected on a sliding scale basis as set forth in the Water Commission Act. The amount thus received in fees during each of the last seven years is as follows:

1917-1918	\$4,157 73
1918-1919	3,909 55
1919-1920	6,769 76
1920-1921	16,660 70
July 29, 1921 to June 30, 1922	16,958 41
1922-1923	18,311 81
1923-1924	16,150 91

APPENDIX A

COOPERATION WITH UNITED STATES GOVERNMENT DEPARTMENTS

In California, as in other states, the federal government maintains organizations for the work of its many different departments. Several of these departments, in exercise of their specific functions, make investigations or do work in some degree duplicating or at least similar to the investigations of water applications and water matters which the Division carries on throughout the state.

The State Water Commission early in its existence sought and obtained the cooperation of some of these federal agencies and this policy has been extended by the Division of Water Rights in the last few years until now there is complete and effective cooperation between the Division and five separate federal agencies. These agencies, listed in the approximate order of the importance of their cooperation to the Division of Water Rights, are as follows:

- (a) The Geological Survey
- (b) The Department of Agriculture
- (c) The Forest Service
- (d) The Power Commission
- (e) The War Department

Direct financial assistance is extended by the state office to the first two departments named, and the method of cooperation is set forth by law or by agreements. A complete and definite agreement has also been worked out with the Forest Service. Informal agreements only exist between the Division and the Power Commission and the War Department; however, the cooperation and the mutual benefits are equally apparent as in the other cases. All duplication of effort or possibility of friction between the state office and the federal departments has thus been avoided and in each case each office performs those duties for which it is best fitted and which it can most economically accomplish.

While the results are mutually advantageous, it is felt that the state is particularly the gainer, since the state would be the principal loser in delayed and restricted development of her water resources, were such mutuality of interest with Uncle Sam's representatives not so complete or thorough.

The assistance received from and given to these federal departments has attained such importance that a brief report from the local supervising officer of each such agency is given as a part of this chapter. By way of introduction to these reports by the federal officers a brief comment is made concerning the cooperation enjoyed with each agency from the standpoint of the Division of Water Rights.

The Division of Water Rights extends financial assistance to the Water Resources Branch of the United States Geological Survey to the extent of \$10,000 per year. It has long been recognized that the Geological Survey, through its organization, equipment and experience, could do the work of collecting stream flow records cheaper and more efficiently than anyone else, systematic collection of such records having been carried on by the survey since 1895. In addition to state agencies,

many municipalities, power companies and other private concerns contribute funds to the Geological Survey for the collection of special records. The State Water Commission, since its inception in 1914, has turned over its stream gaging work as far as possible to the Geological Survey, realizing at that time what others have come to understand since, that the government office is the proper agency to do all of this class of work. The value and necessity of continuous records of stream flow covering many years is well known and will not be commented upon here.

The Division also aids the United States Department of Agriculture financially. The Department of Agriculture, together with the University of California, specializes, among other things, in duty of water studies, and is as preeminent in that line as the Geological Survey is in the line of water measurement. Knowledge of proper duties of water is of course a vital necessity for the Division of Water Rights, and the Division has cooperated with the Department of Agriculture in studies of duty of water for rice, later for general crops, and at the present time the Department is carrying on an extended investigation of duty of water in the Sacramento-San Joaquin Delta. During the current year \$1,000 is being contributed by the Division toward the cost of this work.

No financial assistance is given the Forest Service; however, the cooperation is of great value. About 40 per cent of the applications for water filed in the state are within national forests. The Division notifies the forest supervisor of each application, and promptly thereafter receives a report from the local forest ranger and the supervisor giving the essential facts regarding the project.

Information regarding the proposed appropriations is of material value to the Forest Service, and, as explained in the article by Mr. Redington, district forester, the cooperation is of value to the Forest Service in other ways. However, it can be appreciated that a direct and very great service is rendered the Division through the receipt of the reports on such a large percentage of its applications.

Under the provisions of the Federal Power Commission Act, the administration of the United States lands needed in connection with power projects is placed in the hands of the Power Commission. Inasmuch as any project before proceeding to construction should have a permit from the state for the use of the water and from the government for the use of the land, it is at once apparent that cooperation between these two offices is of great importance. If one project should receive a state permit and a rival project should receive the United States permit, neither could proceed and no development would result. The Division and the Power Commission work in very close harmony on these matters, hold joint hearings where necessary, and have prevented any difficult situation arising, due to lack of coordination.

In connection with the description by Mr. F. E. Bonner of the operations of the Federal Power Commission, there is shown as Plate 15 a diagram of the proposed power development on the San Joaquin River by the Southern California Edison Company.

State and federal permits have been issued covering this gigantic project, and construction is partially complete. The completed project will total approximately one and one-half million installed horsepower, or nearly three times as much as that proposed at the famous Muscle

Shoals site, which indicates what is being done in California in the way of hydro-electric development.

The federal government has jurisdiction over the Sacramento and San Joaquin rivers in the interest of navigation. The control is exercised through the engineer's office of the War Department, Major U. S. Grant 3d, District Engineer, being in charge.

As the summer flows of the rivers have diminished in the last few years, due to increased diversion for irrigation use, navigation has suffered. This situation has brought the two offices together in an effort to find a solution. The importance of this cooperation and the economies resulting therefrom to both offices are ably covered in Major Grant's paper.

(a) GEOLOGICAL SURVEY

By H. D. McGLASHAN, District Engineer

The cooperative investigation of the surface water resources of the State of California during the years 1923 and 1924 shows a slight increase in the number of river measurement stations maintained. There was no change in the regular state and federal funds and in county appropriations available for this work during the past biennium, but there was some increase in other cooperation. The Water Resources Branch of the Geological Survey, at the request of the Federal Power Commission, supervises all stream gaging work required of its permittees and licensees in California, who pay the entire cost of their work. Most of this work is maintained at high elevations and the records, which are available to the public, are of much value.

For the two-year period ending September 30, 1924, a total of 240 river measurement stations were in operation. They were distributed throughout the state as follows: Sacramento drainage 29 per cent, San Joaquin drainage 35 per cent, South Pacific drainage 26 per cent, North Pacific drainage 5 per cent, and Great Basin drainage 5 per cent. In addition, a number of records collected by private parties are furnished the Geological Survey for publication.

The following table summarizes the cost of the cooperative steam gaging work during the past biennium:

TABLE 8.
Summary of River Measurement Work and Expenditures, July 1, 1922, to June 30, 1924.

Drainage basin	Number of stations			Number of discharge measurements			Cost			Average cost per station of 12 months record, including new construction, top cost, and office work
	Established.....	Discontinued.....	Maintained June 30, 1924.	At regular stations.....	Miscellaneous.....	Total.....	Operation and maintenance.....	New construction.....	Office work, top cost, and non-expendable property.....	
Sacramento.....	23	12	69	1,040	244	1,284	\$36,509 32	\$18,506 98	\$12,524 66	\$536 74
San Joaquin.....	18	4	85	4,231	502	4,733	184,904 93	30,716 22	12,233 13	1,470 06
South Pacific.....	12	6	65	1,839	964	2,803	31,728 10	10,300 38	16,964 75	473 36
North Pacific.....	4	2	10	100	4	104	2,059 06	1,714 31	1,370 51	307 40
Great Basin.....	1	4	11	132	0	132	1,040 29	2 15	963 00	86 20
Totals or average	58	28	240	7,342	1,714	9,056	\$256,241 70	\$61,240 04	\$44,056 05	\$814 53

Records collected by this office for the year ending September 30, 1924, show that 1924 has been the lowest year on record for most streams in California. Many of the smaller streams were dry for a considerable period and on most large streams both the minimum and annual discharge were lower than any previous record. Throughout the great valley the run-off for 1924 averaged about 25 per cent of the mean for all the years of record. In southern California, 1924 was not the minimum year of record.

The following water-supply papers have been published during the past biennium:

Paper 480, Surface Water Supply of the Great Basin, 1918.

Paper 493, Hydroelectric Power Systems of California, 1923.

Paper 510, Surface Water Supply of the Great Basin, 1919-1920.

Paper 511, Surface Water Supply of Pacific Slope Basins in California, 1919-1920.

Water supply papers 530 and 531, for 1921; 550 and 551, for 1922, and 570 and 571, for 1923, are in process of publication. All California records of stream-flow included in these unpublished reports and a large part of the records for 1924 are now compiled and available for distribution upon application to this office.

In the administration of the work of the Water Resources Branch of the Geological Survey, the district office is maintained at 328 Customhouse, San Francisco. A suboffice is retained at 600 Federal Building, Los Angeles, for the convenience of southern California and as a headquarters for work in the South Pacific drainage. Records of stream-flow for all sections of the United States and data collected by other branches of the Survey may be consulted at either office.

The water resources investigation in California is under the supervision of Mr. N. C. Grover, chief hydraulic engineer, and Mr. John C. Hoyt, hydraulic engineer in charge of surface waters for the Geological Survey.

(b) DEPARTMENT OF AGRICULTURE

By FRANK ADAMS, Irrigation Manager

Cooperation between the Division of Agricultural Engineering, Bureau of Public Roads, U. S. Department of Agriculture, and Division of Water Rights, California State Department of Public Works, since July 1, 1924, has come under the terms of agreement for cooperative irrigation investigations in California entered into by the State Department of Public Works, the Agricultural Experiment Station of the University of California, and the Bureau of Public Roads of the United States Department of Agriculture for the fiscal year beginning July, 1924. Prior to that date this cooperation was conducted under a memorandum of understanding between the Division of Water Rights and the Bureau of Public Roads supplemental to the regular cooperative agreement between the agencies named above for the fiscal year ended June 30, 1924.

Under the tri-party agreement covering the current fiscal year, the contribution of the Division of Water Rights has amounted to \$1,000, exclusive of \$1,287.66 available to us through the Division but furnished by the Permanent Committee of the Sacramento-San Joaquin Water Problems Conference. Under the memorandum agreement in

effect prior to July 1, the Division of Water Rights contributed \$500 in addition to \$641.45 furnished through the committee.

The moneys appropriated as above by or through the Division of Water Rights have been used entirely in our general project covering net duty of water in Sacramento Valley. Specifically, \$500 was used to defray the expenses of installing standard measuring devices in rice fields in Glenn and Colusa counties on which net use of irrigation water is being measured for the first time under all-season submergence, and the remainder has been used in determining net use of water in Reclamation District No. 999, below Sacramento and on Medford Island in the San Joaquin River delta about fifteen miles below Stockton. Detailed reports of this work, giving results to date, are given in Appendix D of this report of the Division, entitled "Duty of Water Studies in the Great Central Valley."

(c) FOREST SERVICE

By PAUL G. REDINGTON, District Forester

The cooperation received from the Division of Water Rights has been of great value to the United States Forest Service in the administration of various uses of national forest lands. This is particularly true in relation to the constantly increasing use of the forests for recreation. In forests where water is scarce it is essential that the best possible distribution be made, and this is not always accomplished when appropriation is made by private individuals. In order to prevent monopoly in the use of water from a certain source when it should be shared by several parties and where water will supply forest residence tracts and public camps, experience has shown that it is preferable that the filing be made by a public agency such as the Forest Service which is in a position to prevent monopoly and waste.

In some cases of water appropriation, it is desirable that the permit issued by the Division of Water Rights require the installation of watering troughs for the benefit of stock using the national forest range, or the installation of faucets on a conduit line passing over or near areas used for camping purposes by the general public. Through cooperation with the Division of Water Rights, the Forest Service is able to accomplish much along these and other lines affecting the appropriation and distribution of water on national forest lands, which is distinctly in the interest of the general public.

(d) FEDERAL POWER COMMISSION

By F. E. BONNER, California Representative of Federal Power Commission

California's unparalleled industrial expansion of the past few years is no place more strongly reflected than in the amazing growth of the electric power market. Public utility companies have been hard pressed to keep pace with the rapidly increasing demands, and huge programs for provision of additional hydro-electric facilities have been found necessary.

By the middle of 1925 the hydro-electric installations in California will total about 1,700,000 horsepower, as compared with the total capacity of 875,000 horsepower in 1920. This represents a growth of nearly 100 per cent in the 5-year period. Such unprecedented expansion has given rise to more or less speculation as to how long it may be

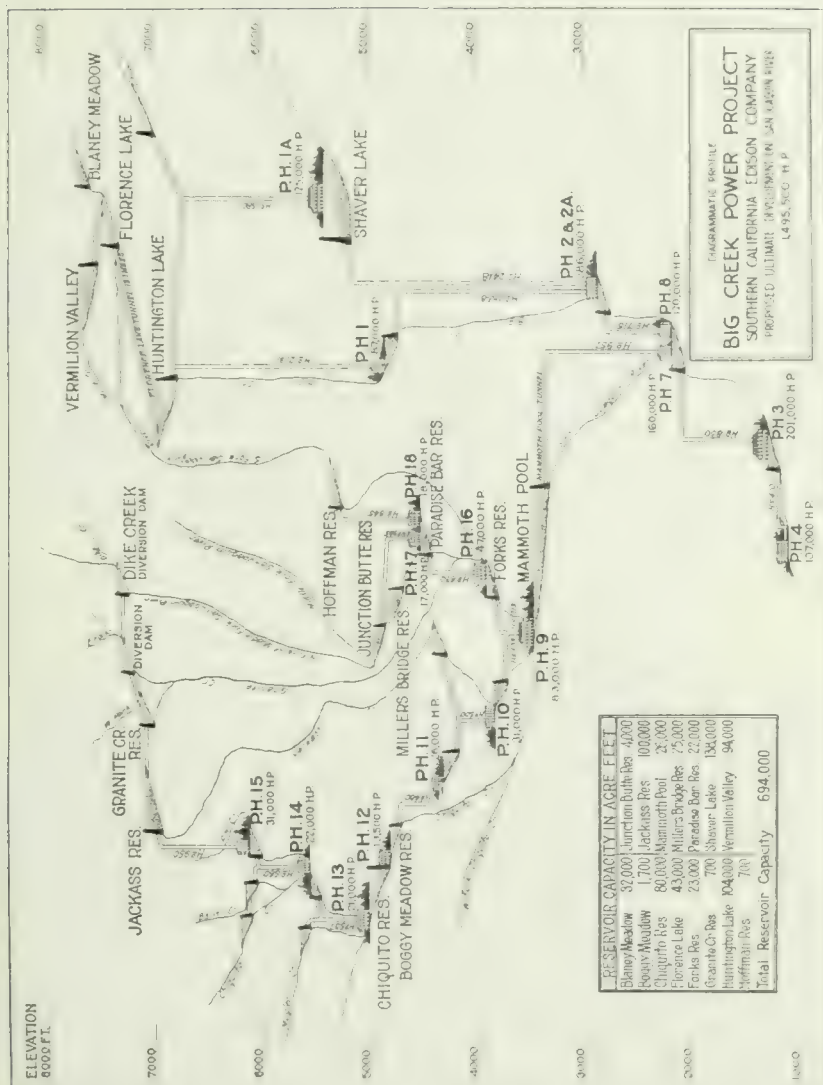


PLATE 15

before the available water powers of the state will have reached the limit of utilization. Various estimates indicate that these seemingly boundless resources surely have a definite limit and that with the present rate of growth it may be reached uncomfortably soon.

Clearly in the face of this situation, public interest demands that present developments must avoid haphazard plans involving avoidable waste, and fit in with comprehensive plans of stream development best suited not only for the ultimate power use, but also for irrigation supply, domestic supply and other beneficial purposes.

Fortunately, in California the situation permits of such control by both the state and federal governments. Most of the power resources remaining for development, involve the use of lands of the United States to a greater or less degree and thus must proceed in accordance with the provisions of the Federal Power Act of 1920. Under this act the Federal Power Commission has broad authority to make proposed projects coordinate with the most beneficial plan of development and a license may not be issued until the applicant has secured water rights from the appropriate state authority. It is apparent, therefore that development can proceed only when the state and federal governments take corresponding action.

Under these circumstances it is of the utmost importance that close cooperation be maintained between the state and national agencies. In California close and harmonious relations have been established between the Division of Water Rights and the Federal Power Commission to a very marked degree. Unquestionably this is resulting in far-reaching benefits in the services rendered by both agencies.

(e) WAR DEPARTMENT

By MAJOR U. S. GRANT 3rd, District Engineer

The interests of the federal government as represented by the district engineer and the California Debris Commission, are connected primarily with inland navigation, flood control and related matters. Necessarily there is some overlap in the activities of this office with those of the Division of Water Rights, State Department of Public Works, and many problems arise in the solution of which mutual cooperation may be advantageous to both. Such cooperation, if arranged so that overlapping work shall be performed by the office best prepared to handle it, has prevented duplication of effort and has resulted in economies for both the federal government and the state.

The superior jurisdiction of the United States to protect the navigability of the Sacramento and Feather rivers against impairment, by excessive diversions of water for irrigation or other similar uses, has been explicitly recognized in the terms of the licenses issued by the Division of Water Rights. The water rights of navigation have been publicly brought to the attention of the interests exercising conflicting water rights, and the control over the use of water by the Division of Water Rights, in cooperation with the landowners of the Sacramento Valley during the summer of 1924, has helped navigation and been a first and essential step toward a reasonable and just solution of the water problems of the Sacramento Valley.

Moreover, the measurements and observations made in connection with the exercise of this control have been of greatest value in estab-

lishing the basic facts and actual needs which must be considered if the valley's water resources are to be utilized in the manner economically most advantageous to the interests of the community at large. It is recommended that this control be continued during successive low water seasons, so that an economic use of the available water will be assured until the conflicting needs have been reconciled or adjusted, if possible, without undue injury to anyone and without recourse to unnecessary litigation.

The great mass of data collected and published by the Division of Water Rights, in its capacity as "a fact finding and recording body," has been of greatest value and use to this office in many of its investigations, but evidently the value of such aid can not be estimated in terms of dollars and cents.

In connection with its work on approved federal projects, this office has, during the past two years, gathered considerable data and facts comprising stream gagings, channel surveys and velocity determinations, which are believed to be also a contribution to the work of the Division of Water Rights. The total cost of this cooperative work is estimated at \$2,000.

With the awakening, public realization of the importance of water in its relation to general prosperity, it seems reasonable to suppose that in the future opportunities for mutual cooperation will increase, and it is hoped, with a steadily growing appreciation of its value.

APPENDIX B

**SALINITY INVESTIGATIONS IN THE
SACRAMENTO-SAN JOAQUIN DELTA****History of Investigations**

Investigations of salinity conditions in the Sacramento-San Joaquin River delta were made by the State Water Commission (predecessor of the Division of Water Rights) in a meager way in October, 1916, and again, in September of 1919. The winter of 1919-1920—one exceptionally light in its rain and snowfall, combined with the large amount of water diverted for rice and other crops in the upper Sacramento Valley—brought about a condition of such low flow in the delta that it was deemed advisable to obtain more complete records than were ever taken before and accordingly observation stations were established and samples of water taken at regular intervals during the summer and fall of 1920. These were tested in the offices of the Water Commission. The results of this work are given in the "Third Biennial Report of the State Water Commission."

A report covering the investigational work done in this connection during the seasons of 1921 and 1922 by the Division of Water Rights, is found in "Part IV, Report of the Division of Water Rights, A Subdivision of the Department of Public Works," dated November 1, 1922.

In 1923 there were insufficient state funds allotted for this work and interested parties were approached in the matter of undertaking a cooperative investigation. This cooperation was arranged. The Delta Lands Syndicate and the East Bay Water Company each furnished \$250 and the work was carried on by the Division of Water Rights.

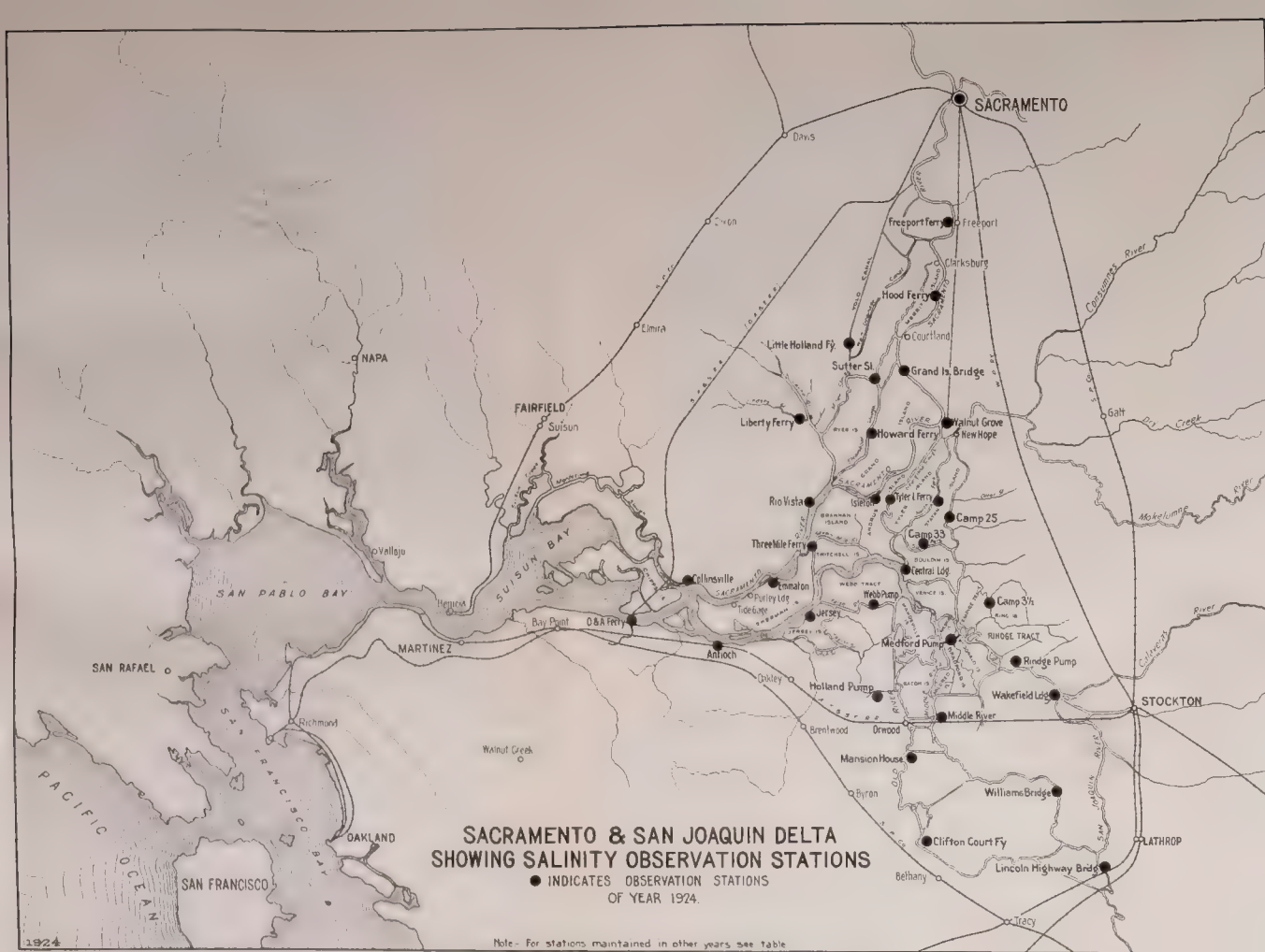
In 1924 the investigation was continued through the office of the Sacramento-San Joaquin Water Supervisor under the direction of the Division.

1923 and 1924 Investigations

The investigations in 1923 and 1924 have been carried on in much the same manner as in previous years. The area affected by salinity in 1923 did not differ greatly from that in 1922 and eight stations were maintained in each year. In 1924 because of the extremely low run-off from the Sacramento and San Joaquin watersheds, occurring very early in the season, it was necessary to greatly increase the number of stations. Starting with four in May, the number was increased to 32 by the middle of August. The locations of the stations maintained in 1924 are shown on the accompanying map of the Delta (Plate 16.) Attached to the map is a tabulation showing the stations and periods of observation thereat for the years 1919 to 1924, inclusive.

Prior to 1923, the testing of the samples was done in the office of the Division. In 1923, however, it was deemed advisable to have the testing done by a practicing chemist in a fully equipped laboratory and a very advantageous arrangement was made under which during the past two years, this work has been handled by the state chemist.





SALINITY OBSERVATION STATIONS MAINTAINED BY DIVISION OF WATER RIGHTS, 1919 TO 1923, INCLUSIVE, AND BY SACRAMENTO-SAN JOAQUIN WATER SUPERVISOR, 1924.

Station	Periods under observation					
	1919	1920	1921	1922	1923	1924
Antioch	Sept. 14-Sept. 19	June 3-Nov. 22	July 5-Nov. 28	Aug. 26-Nov. 28	June 28-Nov. 16	May 24- *
Blylock Landing on Bradford Island	Sept. 13-Sept. 19					July 22- *
Camp 11						
Camp 24		Sept. 18-Oct. 19				July 30- *
Camp 25						July 22- *
Camp 33						
Camp 35		Aug. 26- July 22-Nov. 11				
Central Landing	Sept. 13-Sept. 15			Sept. 2-Nov. 16	June 28-Aug. 22	June 22- *
Clifton Court Ferry						Aug. 20-Nov. 14
Collinsville	Sept. 13-Sept. 19	June 2-Nov. 25	July 1-Dec. 7	Aug. 26-Nov. 30	June 24-Nov. 28	May 28- *
Emmerton	Sept. 14-Sept. 19	June 4-Oct. 6	Aug. 6-Sept. 13	Sept. 20-Nov. 16	June 24-Oct. 6	June 14- *
Freeport						Aug. 16-Oct. 6
Grand Island Bridge						Aug. 6-Oct. 30
Hood Ferry						Aug. 10-Oct. 28
Holland Pump						July 26- *
Howard Ferry						July 30-Oct. 26
Island Home		Aug. 14-Sept. 29				
Isleton		Aug. 14-Sept. 28				
Jersey	Sept. 13-Sept. 18	June 2-Dec. 14	Aug. 6-Oct. 31	Sept. 16-Nov. 10	June 28-Nov. 20	July 2-Nov. 20
Jones Landing		Aug. 27-Sept. 28				May 22-Nov. 14
Junction of North Fork and South Fork of Mokelumne River		Aug. 26-Nov. 19				
Mokelumne River						Aug. 12- *
King Island - Camp 3 1/2						Aug. 4-Nov. 14
Liberty Ferry						Sept. 8- *
Lincoln Highway - San Joaquin River						Aug. 10-Oct. 2
Little Holland Ferry						Aug. 6- *
Mansion House - Victoria Island						
McDonald Pump		July 23-Nov. 19				July 18-Nov. 20
Medford Island Pump						Aug. 8- *
Middle River						
New Hope Bridge		Aug. 26-Nov. 19				
North Fork Pump		Sept. 18-Oct. 9				
Oakland and Antioch Bridge		June 16-Nov. 19	July 1-Dec. 31	Sept. 8-Dec. 14	June 24-Nov. 30	May 24- *
Oakland and Antioch Ferry		June 2-Dec. 2	July 1-Dec. 30	Sept. 6-Dec. 14	June 24-Nov. 30	
Orwood Pump		July 23-Nov. 24				
Quinby Pump		July 23-Nov. 24				
Rindge Pump						Aug. 8- *
Rio Vista	Sept. 13-Sept. 19	July 23-Oct. 9		Sept. 22-Oct. 16	Aug. 22-Nov. 16	June 16-Nov. 20
River Island Ferry		Aug. 16-Sept. 28				
Sacramento		Sept. 21-				
Sing Kee Landing		Oct. 9-Oct. 15				
Sherman Island Ferry		June 2-Sept. 30	Aug. 6-Oct. 31			
Sutter Slough						July 26-Oct. 30
Terminus		Sept. 18-Nov. 19				
Three-Mile Ferry		June 2-Oct. 31	Aug. 7-Oct. 27		July 2-Oct. 30	June 14- *
Tyler Island Ferry		Aug. 14-Oct. 30				July 30-Oct. 14
Venice		July 23-Nov. 13				Aug. 18- *
Wakefield Landing		Aug. 7-				
Walker Landing		Sept. 15-Oct. 6				
Walnut Grove		Aug. 14-Nov. 1				July 18-Oct. 24
Webb Pump		July 16-Dec. 13				July 16-Nov. 18
Williams Bridge						Aug. 20-Oct. 20
Zuckerman Pump		July 25-Dec. 3				

*Observation season not yet closed.



Graphical Analysis of Results

The salinity conditions as they have been observed at the various stations in the years 1919 to 1924, inclusive, are shown graphically on Plate 17.

The variation in the chlorine content throughout each season is shown separately for representative Sacramento and San Joaquin Delta stations. In order to determine if possible the relation which exists between the advance and retreat of the salt water and the flow in the Sacramento and San Joaquin rivers, the hydrograph showing the discharge of those streams for each season has been superimposed on the salinity graphs.

Because of the tidal influence at Sacramento, it is difficult to obtain accurate records of the flow of the Sacramento River at Sacramento. The approximate flow as obtained from the records of the State Engineer is shown for the 1919, 1920 and 1921 seasons. In 1922 and 1923 it was necessary to estimate this flow by taking the sum of the combined discharges of the Sacramento River at Knights Landing, Feather River at Nicolaus and American River at Fair Oaks where gaging stations were maintained by the Water Resources Branch of the U. S. Geological Survey. In 1924, through the office of the Sacramento-San Joaquin Water Supervisor, accurate records were obtained of all of the Sacramento River diversions, a gaging station was maintained on the American River at Sacramento, tidal cycle measurements on the Sacramento River were made at Sacramento, and the Knights Landing and Nicolaus stations were again maintained by the U. S. Geological Survey. Using the gaging station records in conjunction with the lower diversion records and the tidal cycle measurements, therefore, a very close estimate of the Sacramento River flow at Sacramento was obtained. This is shown on the 1924 graph on Plate 17. The hydrograph shown for the San Joaquin River is made from the records obtained by the U. S. Geological Survey at its station near Vernalis.

Comparison of 1920 and 1924 Salinity

Although the flow of the Sacramento River at Sacramento in 1924 did not at any time get as low as the minimum during the summer of 1920, the driest year previous to 1924, the salinity in 1924 reached higher proportions than in 1920. The explanation of this lies in the fact that in 1924, low river flows were reached much earlier in the season than in 1920. Whereas in 1924 the flow past Sacramento from June 1st, to July 15th, dropped from 2000 to 700 second-feet, during the corresponding time in 1920 there was a range in flow from 15,700 to 1400 second-feet. The low flow sustained for a longer period earlier in the season, allowed the salt water to be about a month in advance of the 1920 encroachment. Table 9 gives a comparison of the maximum salinity in parts of chlorine per 100,000 for 1920 and 1924 at a few of the stations:

TABLE 9.
Comparison of Maximum Salinity, 1920 and 1924—In Parts of Chlorine per 100,000.

Station	1920		1924	
	Amount	Date	Amount	Date
O and A Ferry.....	981	Sept. 22	1,345	Aug. 28
Collinsville.....	890	Aug. 19	1,150	Aug. 16
Rio Vista.....	235	Sept. 9	608	Aug. 12
Walnut Grove.....	18	Sept. 6	42	Aug. 10
Antioch.....	762	Sept. 3	1,080	Aug. 20
Webb Pump.....	168	Sept. 7	414	Sept. 6
Central Landing.....	80	Sept. 15	288	Sept. 24
Wakefield Landing.....	22	Aug. 7	108	Sept. 16

Freeport and Lincoln highway bridge were the farthest upstream stations maintained in 1924 on the Sacramento and San Joaquin rivers, respectively. Tests at Freeport showed a maximum of 15 parts of chlorine per 100,000 on August 16th and the maximum at Lincoln highway bridge was 14 parts on September 6th.

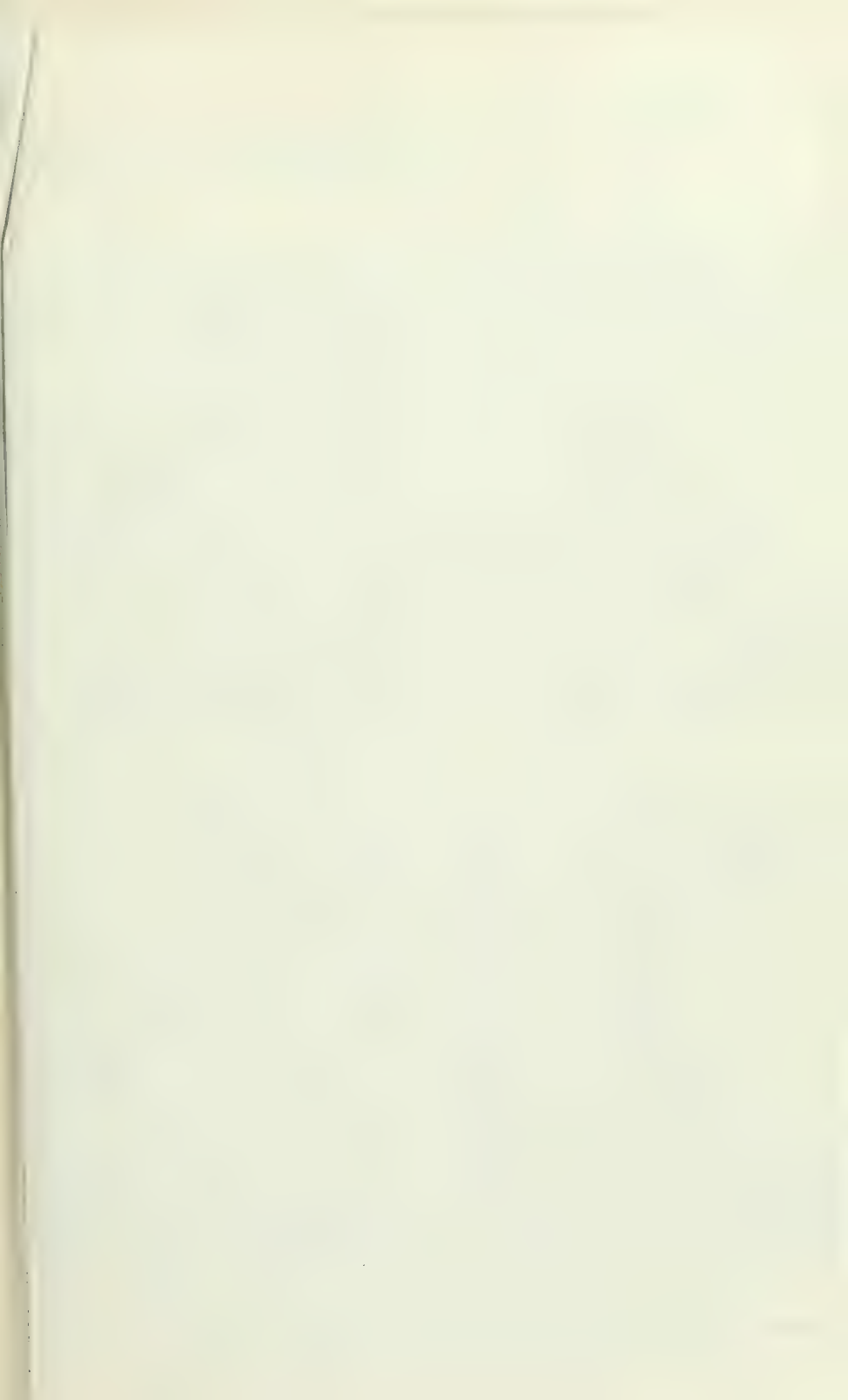
Recession of Salinity in Sacramento Delta Due to Conservation

The conservation measures carried on in 1924, through the Sacramento-San Joaquin Water Supervisor and the Permanent Committee of the Sacramento-San Joaquin River Problems Conference, and the resultant pushing back of the salt water in the Sacramento delta because of increased flow in the river, have been described in detail in Chapter XI.

Shortly after the first of August, the flow of the Sacramento River to the delta began to steadily increase and very soon thereafter the recession of the salinity commenced. There was no increase in the San Joaquin River flow and at those stations in the San Joaquin delta in no way affected by the Sacramento flow, no recession in salinity occurred until the middle of October. In this connection it is interesting to note that in the middle of November, after rains in the Sacramento watershed had caused a flow in the Sacramento River sufficient to reduce the salinity at Antioch near the junction of the Sacramento and San Joaquin to 55 parts of chlorine, because of little rain or increased flow in the San Joaquin watershed, salt water was pocketed in the San Joaquin delta such that the salinity was still as high as 100 parts of chlorine at Medford Island.

Relation of Flow to Salinity—1924

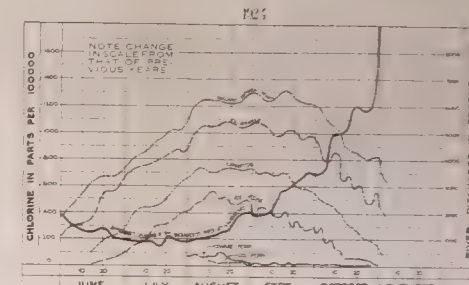
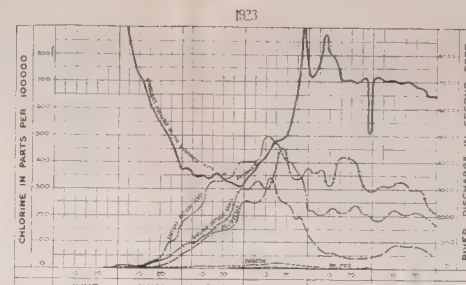
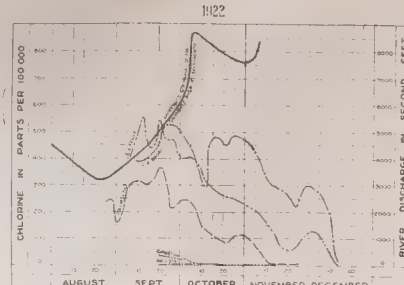
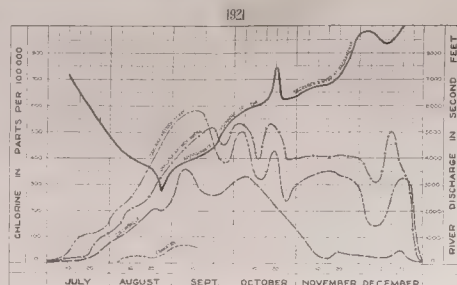
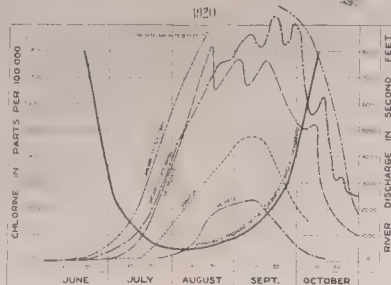
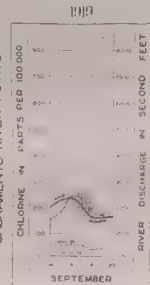
Comparing the flow past Sacramento with the time when the salinity started to recede, it would appear that recession at Howards Ferry, Rio Vista, Emmaton and O. & A. Ferry required a flow at Sacramento of about 1000, 1500, 2500 and 3000 cubic feet per second, respectively. It would further seem reasonably certain that with the salt water once out, flows somewhat less than these amounts would be required to keep it out from the several stations.



RELATION OF SALINITY IN THE SACRAMENTO-SAN JOAQUIN DELTA TO RIVER DISCHARGE

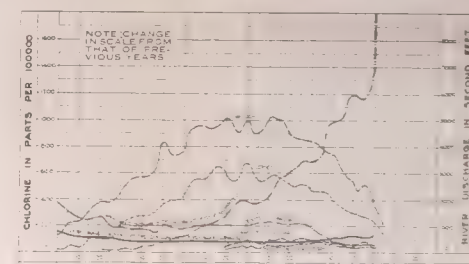
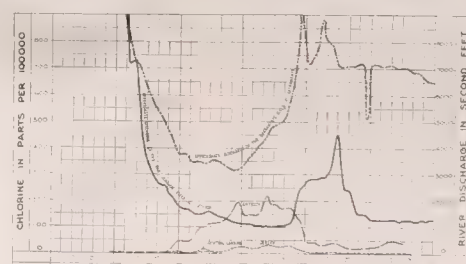
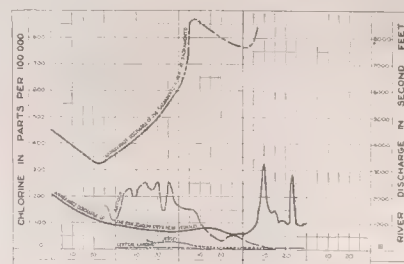
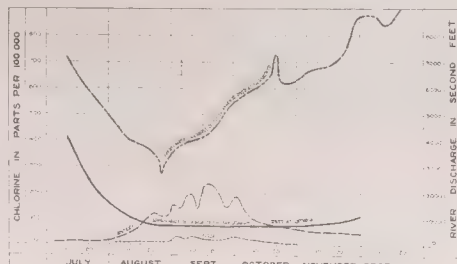
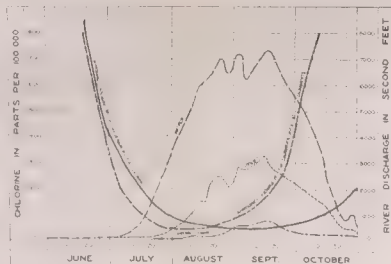
NOTE: SALINITY CURVES INDICATE MAXIMUM SALINITY DURING DRYLIGHT HOURS

SACRAMENTO RIVER POINTS



SACRAMENTO RIVER POINTS

SAN JOAQUIN RIVER POINTS



SAN JOAQUIN RIVER POINTS



APPENDIX C

RETURN WATERS—SACRAMENTO AND SAN JOAQUIN RIVERS

The development of the water resources in California has reached a stage where the recovery of waste, seepage and return water has assumed a prominent position in the foreground of irrigation development. For this reason more and more attention is being and should be given to the measurement of return water and determination of the amounts which may be relied upon as an irrigation supply.

History of Investigations

Investigation of return waters was commenced by the State Water Commission in the San Joaquin Valley in the fall of 1920 when there was made a series of measurements on the Merced and the San Joaquin rivers. In 1921 and 1922, the Division of Water Rights continued the work with series of measurements on the San Joaquin, Merced, Stanislaus, and Tuolumne rivers and Dry Creek. The report of this work will be found in Part IV of the First Biennial Report of the State Department of Public Works, dated November, 1922. The 1920, 1921 and 1922 measurements in detail and analysis of same will also be found in Bulletin No. 1 of the Division of Water Rights, dated May, 1923.

The San Joaquin Valley investigations have been continued by the Division during the current biennium with a single series of measurements in 1923 and three in 1924. The work in 1924 was carried on through the Sacramento-San Joaquin Water Supervisor as outlined in Chapter XI. As there explained, one of the important duties imposed upon the water supervisor was the obtaining of return flow records. This included the Sacramento River return particularly, and hence for the first time the Division has been able to extend careful and detailed return flow measurements into the Sacramento Valley.

Return to Sacramento River—1924

The conditions surrounding return water to the Sacramento River differ considerably from those on the San Joaquin. Here a large portion of the return flow follows the troughs in the basins on either side of the river and is discharged to the river in definite channels at points fairly well downstream. During 1924 gaging stations were maintained on all such channels. These included Sacramento Slough southeast of Knights Landing, Sycamore Slough and the backborrow pit of Reclamation Districts No. 108 and No. 787 (carrying water from Colusa Basin) just above Knights Landing, Reclamation District No. 108 drain at Rough and Ready Bend, Reclamation District No. 70 drain below Grimes, Butte Slough and the Colusa Trough at the Colusa-Williams highway crossing.

Table 10 gives the total return by months as measured at these definite return channels.

TABLE 10.
Water Returning to the Sacramento River Through Definite Drainage Channels—1924.

Month	Total return, acre-feet	Average flow, second-feet
May.....	17,730	288
June.....	27,340	459
July.....	31,490	512
August.....	40,760	662
September.....	35,740	600

The water supervisor obtained a record of all of the diversions on the Sacramento River and through the cooperative work with the U. S. Geological Survey, the record of the flow at Red Bluff, Butte City, Colusa, Knights Landing and Sacramento. With these data, therefore, the net return flow in each river section including seepage, can be computed. Table 11 gives the figures for the return water as computed in this manner for the months June to September, inclusive, 1924.

A comparison of the cumulative return flow and draft coming downstream from Red Bluff to Sacramento for the period, June to September, inclusive, 1924, is shown in Plate 18.

CUMULATIVE DRAFT AND RETURN FLOW SACRAMENTO RIVER
RED BLUFF TO SACRAMENTO JUNE 1-SEPTEMBER 30, 1924.

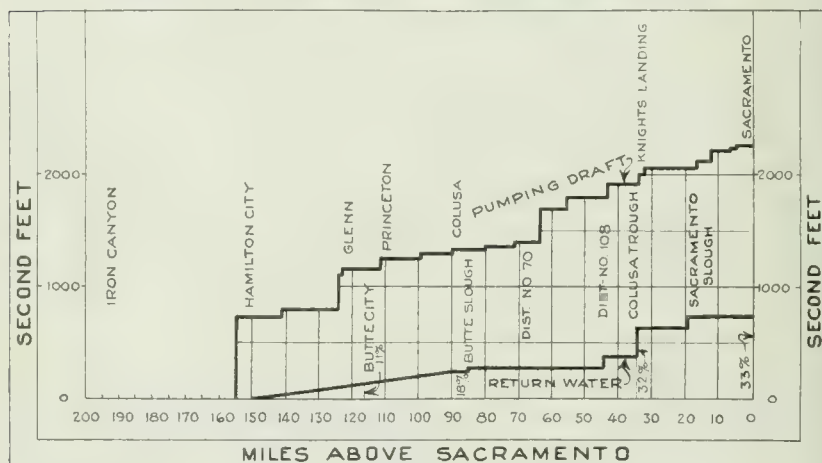


PLATE 18

San Joaquin Valley Measurements—1923 and 1924

In the San Joaquin Valley only one series of measurements was taken in 1923. This series was taken in the latter part of September and is of little value in showing the return from irrigation because the equinoctial storms which occurred a few days earlier caused a heavy increase in the flow of the streams in the Lower San Joaquin Valley. Most of the diversions were in operation, but due to the cool weather and storms there was little requirement of water for irrigation and consequently a large portion of the return was waste rather than seepage. The water stored in the Don Pedro Reservoir was being drawn off in order to make repairs on the spillway during the latter part of September and consequently no measurements were made on the Tuolumne River and none on the San Joaquin below Grayson.

TABLE 11.
Return Flow on Sacramento River, Red Bluff to Sacramento, Between June 1 and September 1, 1924.

River section	June		July		August		September		Totals		Total, Red Bluff to lower end of section		Return, Red Bluff to lower end of section in per cent of draft in same stretch of river
	Acre-feet	Average c. f. s.	Acre-feet	Average c. f. s.	Acre-feet	Average c. f. s.	Acre-feet	Average c. f. s.	Acre-feet	Average c. f. s.	Acre-feet	Average c. f. s.	
Red Bluff-Butte City.....	12,100	203	10,800	176	4,650	76	3,630	62	31,180	129	31,180	129	11%
Butte City-Colusa.....	8,560	144	7,410	121	5,130	83	5,190	87	26,290	109	57,470	238	18%
Colusa-Knights Landing.....	32,000	537	18,960	367	27,300	444	17,700	287	96,500	300	155,370	634	31%
Knights Landing-Sacramento.....	753	13	8,020	130	11,200	182	11,200	188	31,173	129	184,543	763	33%
Total, Red Bluff to Sacramento.....	53,413	897	45,130	734	48,280	785	37,720	634	184,543	763			
Return in per cent of draft, Red Bluff to Sacramento.....	31%		29%		33%		47%		33%				

Table 12 gives a summary of the measurements made in 1923.

TABLE 12.
Return Flow in San Joaquin Valley Streams During the Fall of 1923.

Stream	Measurements		Cubic feet per second		
	Date	Location	Amount flowing	Total diversions	Total return
San Joaquin River.....	Sept. 25-27	At Grayson Bridge.....	429	83	512
Merced River.....	Sept. 29	One-half mile above San Joaquin River ..	215	0	215
Stanislaus River.....	Oct. 1	Just above San Joaquin River.....	276	0	276
Dry Creek.....	Sept. 28	Just above Tuolumne River.....	134	0	134

Three complete series of measurements were made of the return flow in the San Joaquin, Tuolumne, Stanislaus and Merced rivers and Dry Creek during the summer of 1924. The results of these three series of measurements are presented in Table 13.

TABLE 13.
Return Flow in San Joaquin Valley Streams During the Summer of 1924.

Stream	Measurements		Cubic feet per second		
	Date	Location	Amount flowing	Total diversion	Total return
San Joaquin River.....	June 25-27	Vernalis Gaging Station.....	(500)	*113	613
	Aug. 1-3	Vernalis Gaging Station.....	(433)	*80	513
	Sept. 10-12	Vernalis Gaging Station.....	(408)	*76	484
Tuolumne River.....	June 27-28	Three miles above San Joaquin River....	256	0	256
	Aug. 2-3	Three miles above San Joaquin River....	258	0	258
	Sept. 11-12	Three miles above San Joaquin River....	245	0	245
Stanislaus River.....	June 27-29	One-half mile above San Joaquin River ..	95	24	119
	Aug. 3	One-half mile above San Joaquin River ..	118	0	118
	Sept. 12-14	One-half mile above San Joaquin River ..	95	8	103
Merced River.....	July 1	One-half mile above San Joaquin River ..	21	94	115
	Aug. 1	One-half mile above San Joaquin River ..	2	97	99
	Sept. 10	One-half mile above San Joaquin River ..	15	91	106
Dry Creek.....	June 28-30	One-half mile above Tuolumne River....	27	2	29
	Aug. 4-5	One-half mile above Tuolumne River....	31	0	31
	Sept. 13	One-half mile above Tuolumne River....	28	0	28

*Includes diversions on San Joaquin River only.

Figures in parentheses are advance sheets of Geological Survey and subject to revision. All diversions at the time of measurements were noted.

The summary in Table 13 indicates that there was very little difference in the total return during the first two series on the Tuolumne and Stanislaus rivers but there was an appreciable decrease in the last results. In the Merced and San Joaquin rivers there was little difference in the return during the latter two series, but the first showed a greater quantity in each case. There was but small variation in the flow in Dry Creek during the three sets of observations.

The last set of observations in 1924 was made at about the same time of the year as that in the fall of 1922. The results of these two years are compared in Table 14.

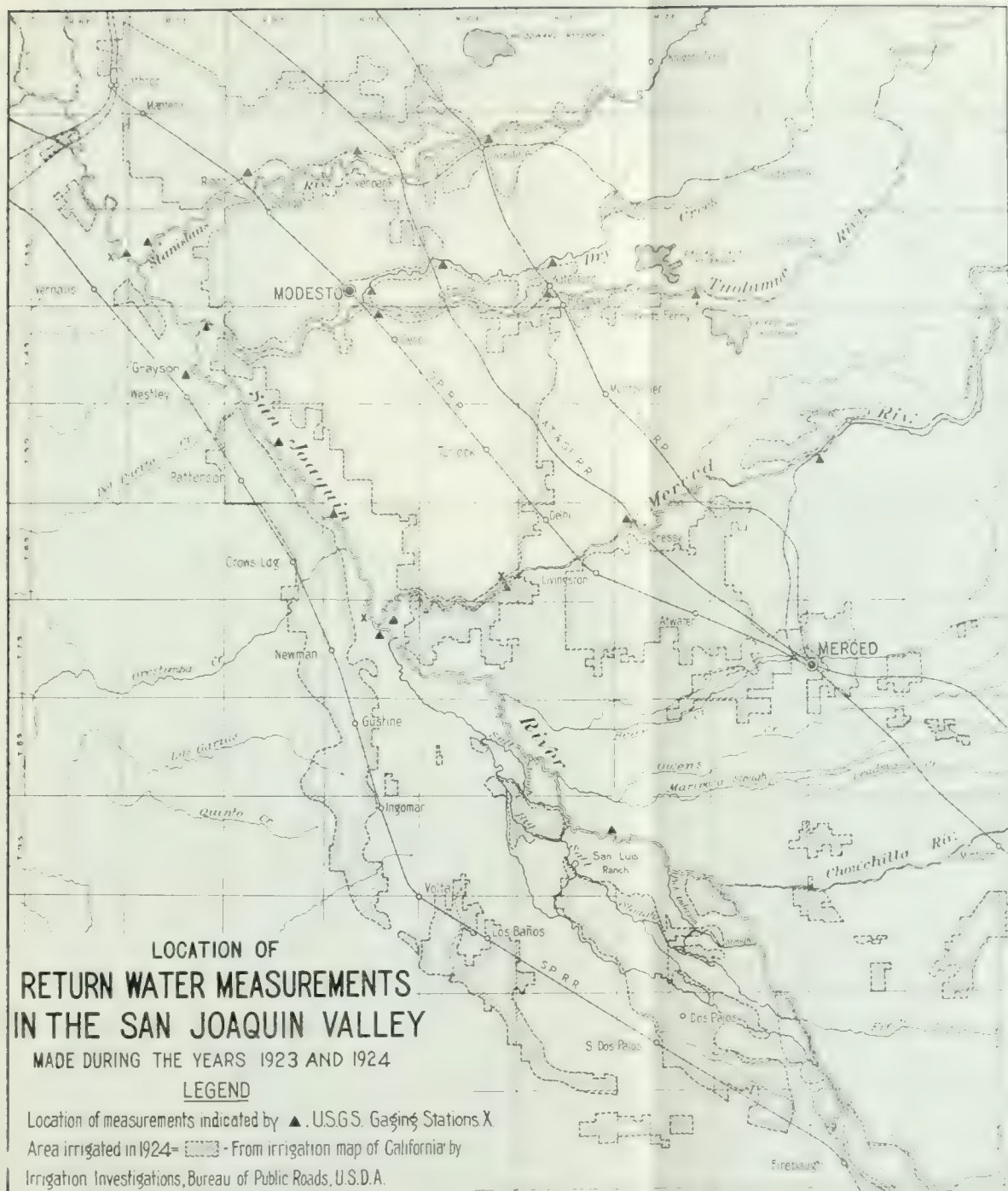


PLATE 19

TABLE 14.

Total Return Flow in San Joaquin Valley Streams at End of Summer in 1924 Compared with That in 1922.

Stream	Total return— cubic feet per second		1924 in per cent of 1922
	1924	1922	
San Joaquin River.....	484	873	55%
Stanislaus River.....	103	147	70%
Tuolumne River.....	245	366	67%
Dry Creek.....	28	41	68%
Merced River.....	106	108	98%

This table indicates but little change in the return flow in the Merced River and on the other four streams a decrease of approximately one-third. This decrease was no doubt caused by the extreme drought in 1924 which caused a shortage of irrigation supply occurring early in May.

The map, Plate 19, shows the locations at which the measurements were made in the San Joaquin Valley during 1923 and 1924 and also the areas under irrigation in 1920, as given on the irrigation map of Central California, published by the office of Irrigation Investigations, Bureau of Public Roads and Rural Engineering, United States Department of Agriculture.

The accretion charts, Plates 20, 21, 22, show graphically the results of the measurements made in 1924 and the rate of accretion of flow in the various sections of the streams.

To facilitate interpretation of the results obtained in these measurements during 1924, the following remarks are pertinent:

San Joaquin River

The shortage of natural flow in the San Joaquin River is evidenced by the fact that no water was available after the early part of May for the East Side Canal which supplies water for irrigation to the area in the vicinity of Stevinson. The entire flow was diverted to the West Side but there was a deficiency for this area after the first of June. The river was dry for a stretch of several miles in the vicinity of San Luis Ranch during all three series of measurements. During the latter two series of measurements, the pumping station of Patterson Colony was diverting the entire flow.

The flow of the river near Vernalis at the Durham Ferry Bridge was obtained from records of the United States Geological Survey. These amounts will probably be subject to changes in the final revision of the rating curves for the station.

Merced River

Several new pumping plants have recently been installed on the Merced River due to the drought and also for the purpose of taking advantage of riparian claims. There was a heavy return during the entire summer in the lower portion of the river from the area on the north, irrigated by the Turlock Irrigation District.

Tuolumne River

There was marked reduction in the return flow of the Tuolumne River in the vicinity of Roberts Ferry and Hickman Bridge due to lack of storage in the foothill reservoirs of the Modesto and Turlock irrigation districts. There was not much difference in the amount of return below Hickman Bridge as compared with recent years, because storage water was available and used for irrigation from Don Pedro Reservoir and Lake Eleanor.

Dry Creek

No water was wasted into Dry Creek by the Waterford District during the past summer because only about 45 cubic feet per second were available on the first of August and about 28 cubic feet per second on the tenth of September. Due to the higher duty of water in this vicinity and to no rice being grown below Paulsell, there was a decrease in the return to Dry Creek of about 30 per cent as compared with recent years.

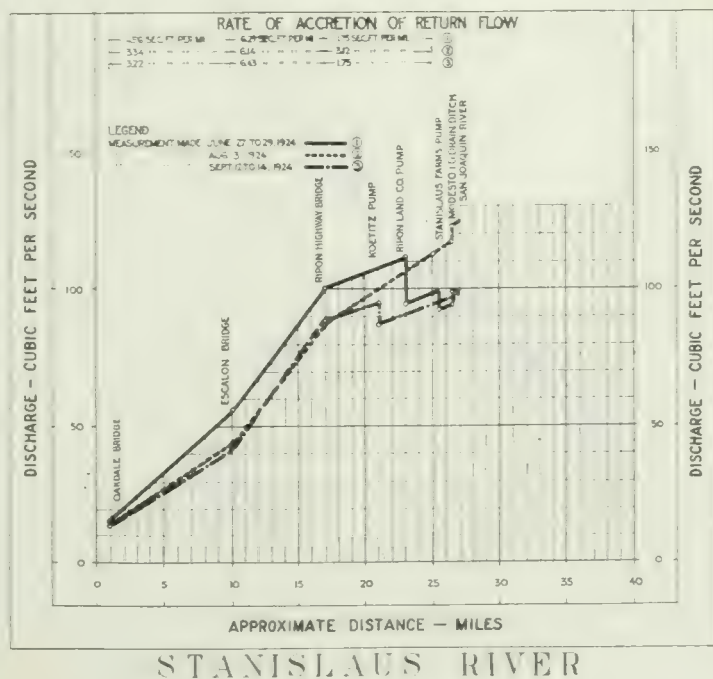
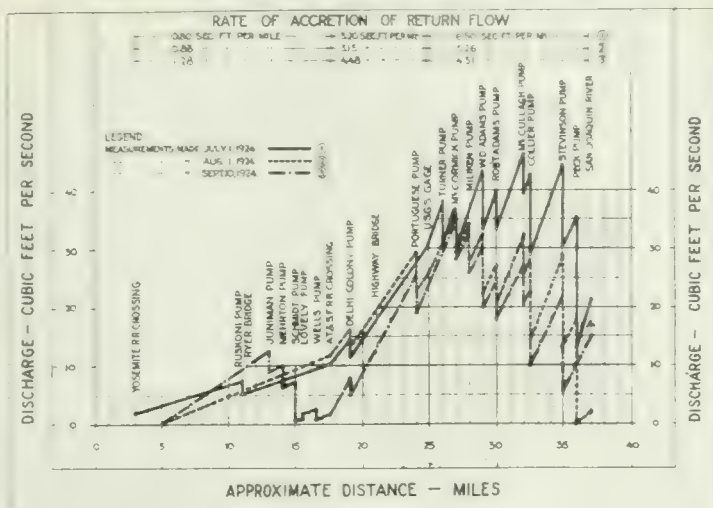
Stanislaus River

The Oakdale and South San Joaquin Irrigation Districts experienced a shortage of water early in the summer, which accounts for the decrease in return to the Stanislaus River above the highway bridge at Ripon. The return to the river below the Ripon Bridge is largely derived from the area irrigated from the Modesto Irrigation District because the area irrigated to the North by the South San Joaquin District is largely tributary to the San Joaquin River below the Stanislaus River. There was a slight increase as compared with recent years in the return below the Ripon Bridge, probably due to the use of an increased amount of stored water by the Modesto District.

The Oakdale District diverted the entire return flow in the upper Stanislaus at the Orange Blossom Bridge during the past summer. There was between 10 and 15 cubic feet per second at this point.

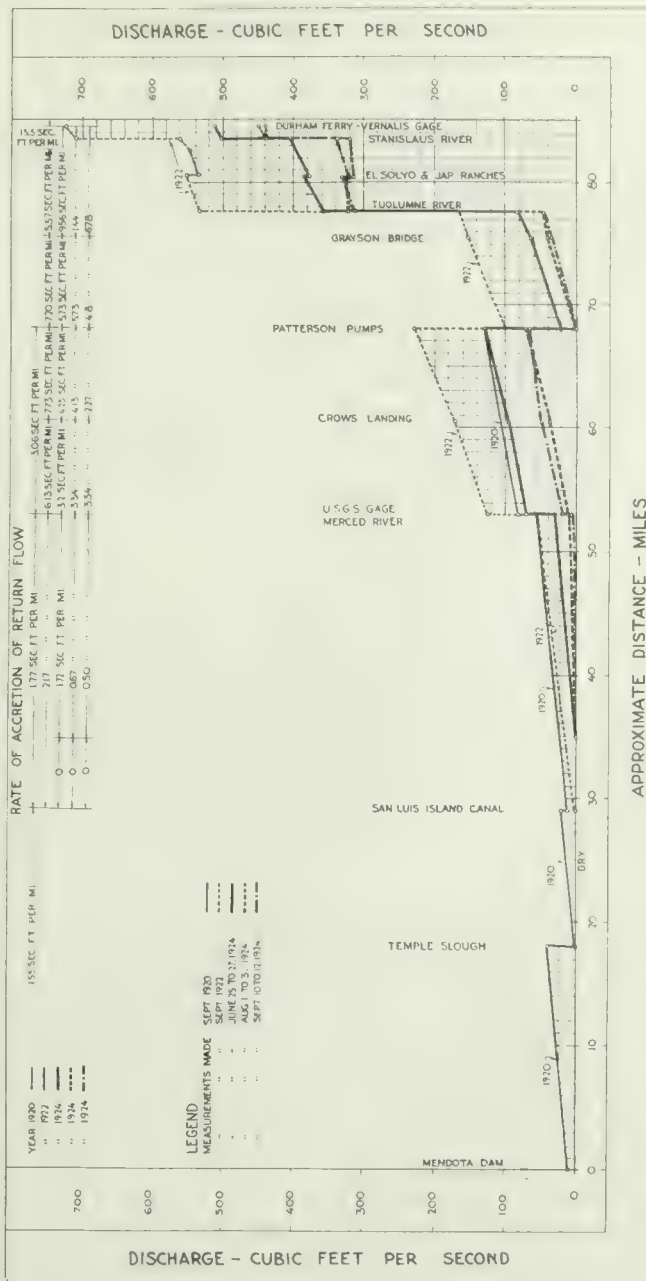
RATE OF ACCRETION OF RETURN FLOW IN MERCED AND STANISLAUS RIVERS

MEASUREMENTS MADE UNDER DIRECTION OF DIVISION OF WATER RIGHTS



RATE OF ACCRETION OF RETURN FLOW IN SAN JOAQUIN RIVER

MEASUREMENTS MADE UNDER DIRECTION OF DIVISION OF WATER RIGHTS



APPENDIX D

DUTY OF WATER STUDIES IN THE GREAT CENTRAL VALLEY**(a) INTRODUCTORY STATEMENT**

By FRANK ADAMS, Irrigation Manager, Irrigation Investigations U. S. Department of Agriculture and University of California

As a part of its cooperation with the Division of Water Rights and the Division of Engineering and Irrigation, State Department of Public Works, and also with the University of California Agricultural Experiment Station, measurements of the net duty of water in rice irrigation and in the irrigation of miscellaneous crops in Reclamation District No. 999 and on Medford Island were made during the season of 1924 by the Division of Agricultural Engineering, Bureau of Public Roads, U. S. Department of Agriculture. This work was conducted under the general charge of the writer, in association with Major O. V. P. Stout, Irrigation Engineer, Bureau of Public Roads. The measurements of duty of water in rice irrigation were made by Carroll F. Dunshee, Rice Specialist, Division of Irrigation Investigations and Practice, California Agricultural Experiment Station, assisted by Archie Work. A total of 1200 acres was covered in six fields near Williams, Maxwell, Norman, and Willows. Measurements in District No. 999 were made by A. M. Wells with some collaboration with C. N. Johnston, Assistant in Irrigation Investigations, University of California Agricultural Experiment Station. The area in this island to the center of the levees is 23,500 acres, all of which was under cultivation in orchards and miscellaneous field crops. The measurements on Medford Island were made by Lloyd N. Brown, with Professors S. H. Beckett and H. A. Wadsworth and Martin R. Huberty of the Division of Irrigation Investigations and Practice, California Agricultural Experiment Station, participating in the planning and starting of the study. The total area of this island is 1202 acres, 1100 acres being in potatoes.

Duty of Water in Rice Irrigation

Former bulletins*, published by the University of California Agricultural Experiment Station, gave results of rice duty of water investigations and experiments made prior to the general adoption of all-season submergence of rice fields. Under the previous practice it was usual to delay submergence of the rice fields until about 30 days after emergence of the rice plants from the soil. Measurements made during 1916, 1917 and 1918 showed a net use under such practice varying from 3.94 acre-feet per acre on Capay clay to 10.94 acre-feet per acre on San Joaquin loam. In the case of the clay and adobe soils only, the variation was from 3.94 to 5.72 acre-feet per acre. The measurements made in 1924 are the first under all-season submergence: *i. e.*, submergence from the time of seeding to the time of draining prior to harvest. Seven fields were under observation through the season, a satisfactory record being obtained on six of these, aggregating 1200 acres. On the clays and clay adobes the net use varied from 4.20 to 5.72 acre-feet per acre and averaged 4.84 acre-feet per acre. The duration of the submergence period varied from 109 to 146 days. In the

* Univ. of Cal., Agr. Exp. Sta. Bulletins 279 and 325.

case of two fields in which the soil was partly loam, the net use was 7.38 and 7.91 acre-feet per acre, averaging 7.51 acre-feet per acre, with submergence periods of 133 and 143 days.

Comparing the above figures under all-season submergence with the figures for similar soils under the previous plan of culture, shows no significant differences thus far. Theoretically, more water should be absorbed by the soil and evaporated during complete submergence than during the alternate flooding and drying such as was practiced during the first forty or forty-five days under the old method of culture. Consequently, with equal irrigation periods the practice of submergence throughout the season should result in the larger use. Under the all-season submergence, however, the total irrigation period was less. This was, however, partly due to the fact that earlier maturing varieties were generally used in 1924 than in 1916, 1917 and 1918. Obviously, additional study will be required to reach definite conclusions regarding any change in the water requirements due to all-season submergence. Nevertheless, the measurements of this season bear out the evidence previously obtained (and published in the bulletins referred to above as well as in the report of the Sacramento River Problems Conference of January last) that, with the possible single exception of Sacramento clay, the clays and the clay adobes of Sacramento Valley when planted to rice get along with a consumptive use of five acre-feet per acre or less per annum.

Duty of Water in Irrigation in the Delta

Summarizing the 1924 work in Reclamation District No. 999 and on Medford Island, it may be stated that the net seasonal use of water in the lower unit of Reclamation District No. 999, not counting any water that may have entered through seepage input, was at the rate of 1.77 acre-feet per acre over the entire 23,500 acres under observation, and that the measured net use on 1200 acres, mostly in potatoes, on Medford Island, again without considering seepage input, amounted to only .096 acre-foot during the period July 4 to August 19, which was the period of peak use for the season.

Extending the figures over an assumed eighty-day irrigation period ending on August 19 gives a measured or estimated use of .164 acre-foot per acre. After the close of the irrigation season, the difference between the amount of seepage into the island from the surrounding channels and the amount transpired by vegetation or evaporated was determined by the output of drainage pumps during a 38-day period and was at the rate of 1.41 acre-feet per day. If it were to be assumed that the seepage input, less transpiration and evaporation, during the eighty-day irrigation period ending August 19 occurred at least at the same rate, the combined seepage input and input through the various siphons and gravity pipes, less transpiration and evaporation, amounted to a total of only .28 acre-foot per acre. Such an amount is obviously much less than that transpired by the potato plants and weeds and evaporated from the soil surface and from the small lake in the lower portion of the island. In other words, as brought out in the report by Major Stout, the amount by which seepage into the island fell short of meeting the demand of the potato crop, transpiration by the weeds, and evaporation from the exposed soil and water surfaces was exceedingly

small, and whatever benefit resulted from irrigation operations must have been of the nature of an even distribution of water.

It is very clear from the above brief discussion that much consideration must be given to the problem of seepage into the islands of the delta before a measure of the consumptive use of water in the delta will be available. This is especially the case with Medford Island, where seepage is shown by the work done during 1924 to be the dominating factor in influencing the amount of water that enters. The program of future work provides for measuring the seepage input during the non-irrigation months, and before another irrigation season arrives—if funds are made available to continue the work—we shall have a better basis of deduction than we have at this time. In the meantime, the figure of 1.77 acre-feet per acre as net duty in Reclamation District 999 is generally in harmony with similar studies made under private auspices. The figure obtained for Medford Island can be taken as little more than a step forward and as a guide to the more complete study that is planned for the future. In the case of both Reclamation District 999 and Medford Island, the studies of 1924 confirm the belief held before the work was started not only that seepage is an important element in the study, but also that evaporation and transpiration must be considered along with the factors of seepage, direct input to the island through siphons or gravity pumps, and drainage.

Reports on the rice duty of water measurements in the upper Sacramento Valley, by Carroll F. Dunshee, and on the measurements in the delta, by Major O. V. P. Stout, follow as sub-appendices b and c.

(b) DUTY OF WATER FOR RICE

By CARROLL F. DUNSHEE, Rice Specialist, Division of Irrigation Investigation and Practice, University of California Agricultural Experiment Station

General Description of Investigation

Seven fields were selected in Glenn and Colusa counties for study of net duty of water in rice irrigation in 1924 under all-season submergence. These were located in the neighborhood of Williams, Maxwell, Norman, and Willows as illustrated in Plate 23. The total area covered was 1200.49 acres, not counting 100 acres on which measurements were carried through the season, but not used because of material reduction in the area prior to harvest. At the beginning of the year all of the fields were planned for all-season submergence to a depth of approximately six inches. In two cases, however, as noted later, slight variations were made, although not of sufficient extent to change materially total use of water, and not sufficient to reduce water-grass control. Measurements of delivery to the fields were made with submerged orifices carefully standardized, while drainage water from the fields was measured with rectangular weirs—automatic water stage registers, visited daily throughout the season recording the flow in both cases. Typical installations of these devices are shown by Plates 24 and 25. In all, 27 water-stage registers were necessary. At the close of the season, yields produced on all fields under observation were obtained and are included in the descriptions of the fields below. However, yields are influenced so much by the human factor and the

... that they can not be directly correlated with amounts of ...

Husted Field

The Husted field comprises 63.28 acres of Willows clay and is situated one-half mile west of Williams. It is bordered on the north and west by Salt Creek, on the south by an alfalfa field, and on the east by a county road. There was considerable rice to the north and west, but none on the south, and none on the east within two miles.

The season of 1924 was the fifth consecutive year the field had been in rice. It has always been cultivated by the same farmer, who is considered one of the best in the community. Water was turned on the field April 14 and was shut off August 16, the length of the irrigation season being 125 days, five of which were required to submerge the field.

Olsen rice was planted, the yield per acre being 2978 pounds.

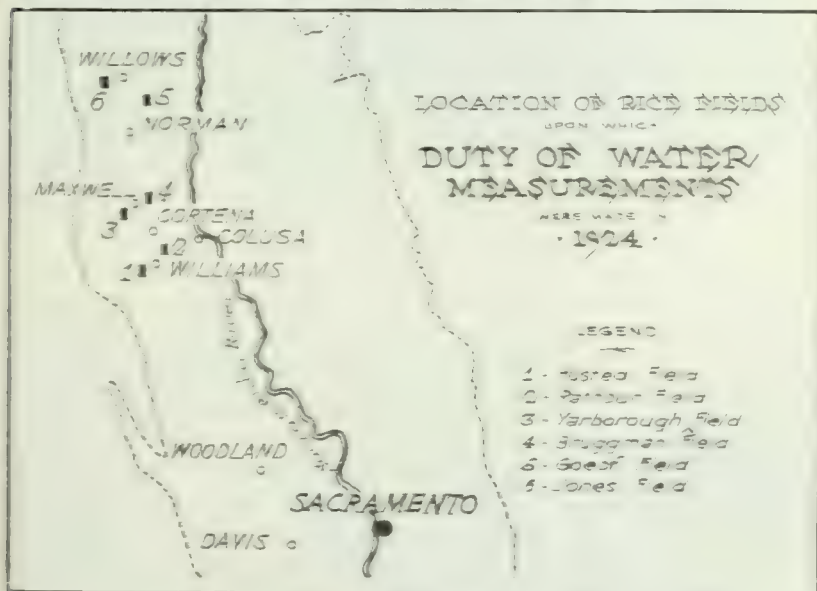


PLATE 23

Yarborough Field

The Yarborough field comprises an area of 102.38 acres of Willows clay and is one mile south of Maxwell on the State highway. There was no rice on the west within two miles, none on the north within a mile, but there was a considerable area one-half mile to the south and across the highway to the east.

The season of 1924 was the sixth year this land had been in rice. It was first planted to rice in 1918, was idle in 1921, and has been in rice each year since that time. Water was turned on the field April 14 and was shut off September 6, the irrigation season being 146 days, eleven days being used in submerging the field. The field was very poorly surveyed and the water was one foot deep in some places and barely covered the soil in others.

The variety of rice planted was Caloro, the yield per acre being 2780 pounds. The stand of rice was good, considering the irregularity of the surface and the fact that the field was quite foul with cattail growth. The crop was not harvested until after considerable rain had fallen, consequently the yield was somewhat reduced.

Rathbun Field

The area of the Rathbun field is 111.67 acres. The soil is classified on the soil survey map of the Colusa area as Willows clab adobe. The field is located two miles north and one mile east of Williams, and is bounded on the south and east by Salt Creek, on the north by a section of fallow land, and on the west by a large tract of grain land that has never been in rice. There was no rice to the west for two miles, and none to the north for a mile. Across Salt Creek, to the south and east, there was a large area planted to rice.

The land has been in rice for three years, the first year being 1922. It was all excellently surveyed and prepared for planting, the levees having been plowed down and rebuilt during the fall of 1923. The land was flooded before preparing the seed bed, after which the grass was allowed to germinate, following which the seed bed was put in shape by plowing and floating. After seeding, the checks were filled to an average depth of four inches, when the intake was closed down and the water held for four days before continuing with the irrigation. During this four-day interval ten acre-feet were drained. On continuing irrigation the checks were filled to an average depth of about six inches and the water held there continuously throughout the season.

The water was first turned on the field on May 22 and was shut off on September 11, the length of the irrigation season being 109 days. The number of days required to completely submerge this field was 13.

Onsen rice was planted and gave a yield of 2770 pounds per acre.

Goepl Field

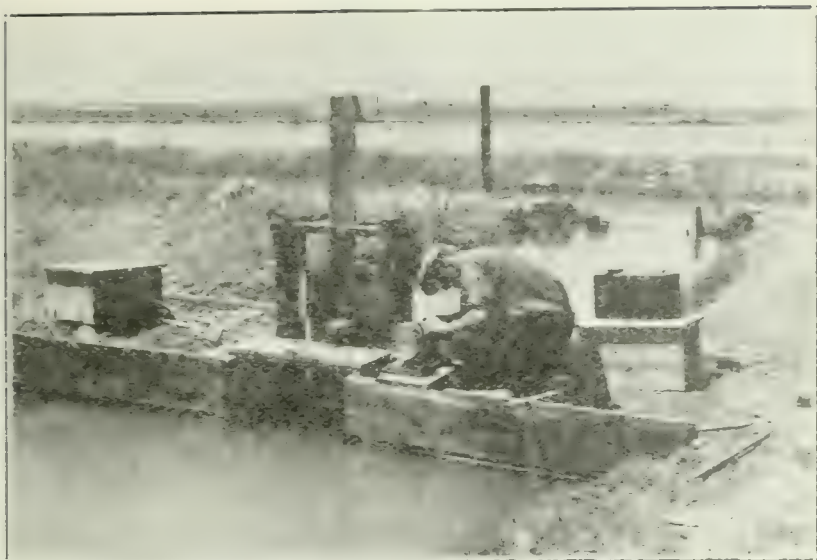
This field of 200.85 acres of Willows loam is five miles north and three miles east of Norman. There was a large area of rice on the west, but the land on the north, south, and east was not in rice and has not been for at least three years. With the exception of the rice on the west, there was no rice within two miles. This particular area had not been in rice since 1920, but had raised three crops previous to that time. In the spring of 1923 the land was plowed, contoured as for a rice field, and seeded to dwarf Milo, but no stand was obtained.

Water was turned on the field on April 28 and was shut off September 18, the irrigating season covering 143 days. It took eighteen days to completely submerge the field.

Caloro rice was planted, the yield being 2275 pounds per acre.

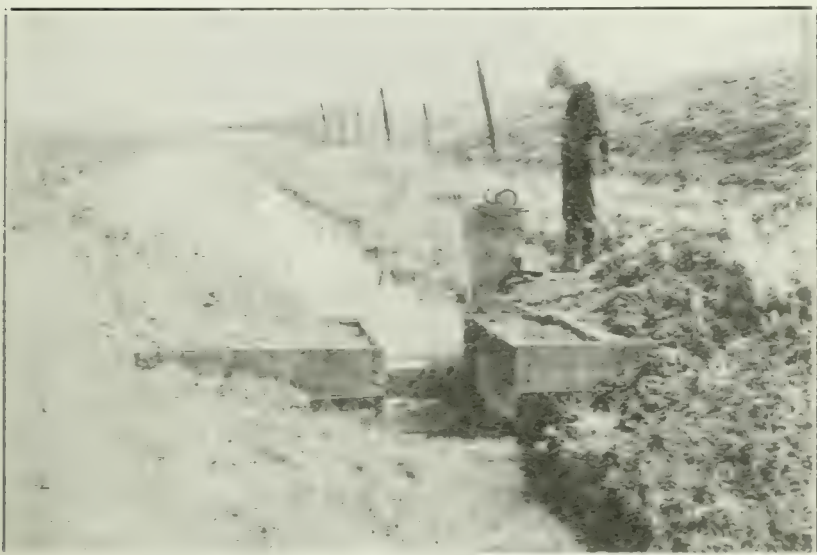
Jones Field

The Jones field is located two miles south and two miles west of Willows and comprises 612.9 acres of Willows loam and Willows clay adobe, the Willows loam predominating. The irrigation system on this field is peculiar in that all the water used must be lifted eleven feet to the high point of the field. Two pumps were used, one fifteen-inch and



Typical submerged orifice used in measuring delivery of water to rice fields in 1924.

PLATE 24



Typical rectangular weir used in measuring drainage water from rice fields in 1924.

PLATE 25

the other eight-inch, their average discharge for the season being 19.38 cubic feet per second.

Irrigation started on April 19, the north half of the field being submerged first. When this was completed, the water was turned onto the south half. By the time this portion of the field was submerged the water on the north half had all evaporated or seeped away, there being no drainage during this period. The water was then turned back on the north field, enough water being diverted to the south field to maintain submergence. On May 27 a heavy north wind caused many of the levees on the south field to break and a careful estimate made at that time placed the loss of water at 125 acre-feet. When the breaks in the levees had been repaired the checks were again filled and remained submerged until the end of the season on September 8. In figuring the net duty of water for this field, allowance has been made for the loss of 125 acre-feet on May 27 and 28. This is the fourth consecutive year the land has been in rice.

Early Wataribune rice was planted, the yield being 1028 pounds per acre irrigated, or 1139 pounds per acre harvested.

TABLE 15.
Duty of Water for Rice—All Season Submergence—Yield of Rice per Acre.
Six Rice Fields—Sacramento Valley—Season of 1924.

Grower	Acreage	Total intake, acre-feet	Total measured drainage, acre-feet	Total lost over levees (estimated)	Acre-feet on field at date of draining (estimated)	Variety	Yield per acre, pounds
Husted.....	63.28	492.00	129.91	None	21.09	Onsen	2,978
Yarborough.....	102.38	532.21	92.71	9.30	34.12	Caloro	2,780
Kathbun.....	111.67	789.93	212.70	None	27.51	Onsen	2,770
Bruggman.....	109.41	734.19	163.69	64.87	27.35	Caloro	2,496
Goepf.....	200.85	1,653.48	63.53	None	100.43	Caloro	2,275
Jones.....	612.90	5,109.08	587.67	None	204.30	Early wataribune	*1,028

*Based on area irrigated; 1,139 pounds, based on area harvested.

TABLE 16.
Duty of Water for Rice.
Summary of Measurements Sacramento Valley Season of 1924.

Owner	Grower	Soil classification*	Area, acres	Irrigation season, days	Depth of water applied, feet		Area served per cubic foot per second, based on net use				Areas served per cubic foot per second based on total intake less measured drainage loss, acres-foot of water on field on date of draining		
					Total	Net	Average, feet for soil type	During submergence, acres	From submergence to end of season, acres	For whole season, acres		Average whole season for soil type, acres	
Moore	Husted	Willows clay	63.28	125	7.78	5.72	4.96	12.65	47.22	43.35	55.81	46.18	69.45
Yarbrough	Yarbrough	Willows clay	162.38	146	5.19	4.20		24.90	78.15	68.37		74.73	
Hodding	Rathbun Bros.	Willows clay adobe	111.67	109	7.06	5.63		27.23	48.55	42.79	50.43	45.21	58.86
S. V. S. F. L. Co.	Bruggeman	Willows clay adobe	109.41	137	6.67	4.67	4.85	34.51	67.15	57.88		62.52	
Minor Ranch	Goepf	Willows loam	200.85	143	8.23	7.41		30.67	36.72	35.89		38.18	
Barclaux	Jones	Willows loam and Willows clay adobe	612.90	133	8.34	7.09		35.53	35.74	35.69		37.39	

*Obtained from soil map of Colusa area.

(c) SACRAMENTO-SAN JOAQUIN DELTA

By O. V. P. STOUT, Irrigation Engineer, of Public Roads, U. S. Department of Agriculture

General Description of Investigation

At the inception of the undertaking to investigate the duty of water in the delta region of the Sacramento and San Joaquin rivers, it was realized that a considerable range of diversity in conditions would be met and would have to be taken into account. It was, therefore, decided that two locations should be selected for the work of the first season, one to be representative of the distinctly peat soils and the other of those soils in which the peaty nature is associated with the sedimentary in large degree. Medford Island was selected, accordingly, as an "all peat" area, and the lower or southernmost unit of Reclamation District 999 as presenting soils of a representative modified type. It is probable, as the work extends into the future, that areas of intermediate types of soils will be investigated.

The lower unit of Reclamation District No. 999 was selected as affording opportunity for the investigation of the duty of water on delta lands, the soils of which partake largely of a sedimentary or silt character. The investigation has been made practicable by the thorough cooperation of the officials and employees of the Reclamation District and the Holland Land Company.

The features which Medford Island presents favorable to the purposes of the investigation are that it is one of the smaller cultivated islands of the delta, is farmed as a single unit, is of fair accessibility as compared with others, and nearby living accommodations were available for the man charged with the immediate local details of the work.

Reclamation District No. 999

The lower or southernmost unit of Reclamation District No. 999 is located with its northeast corner adjoining the town of Clarksburg. Clarksburg is on the right bank of the Sacramento River, eighteen miles below the city of Sacramento. The water supply for the lower unit of the district is obtained from Elk, Sutter, and Miner sloughs on the east and south, and the West Levee Borrow Pit on the west. The area of the unit inside of the levees which surround it is 23,500 acres.

Water is supplied to the land from the river, from sloughs and the Borrow Pit, by pumps of various sizes and types. The accompanying map shows the locations of the thirty-five pumping plants, which have been numbered consecutively in a clockwise direction around the tract, beginning with the one which is located on the bank of the river, just above Clarksburg. Pumping Plant No. 10, on Elk Slough, serves to pump the water from the drainage channel into the slough, but as this is not necessary during the irrigation season, the flow through the pumps is reversed and they and their connections operate as siphons to furnish water for irrigation, and, as will hereinafter appear, a major part of the seasonal supply is drawn at this point.

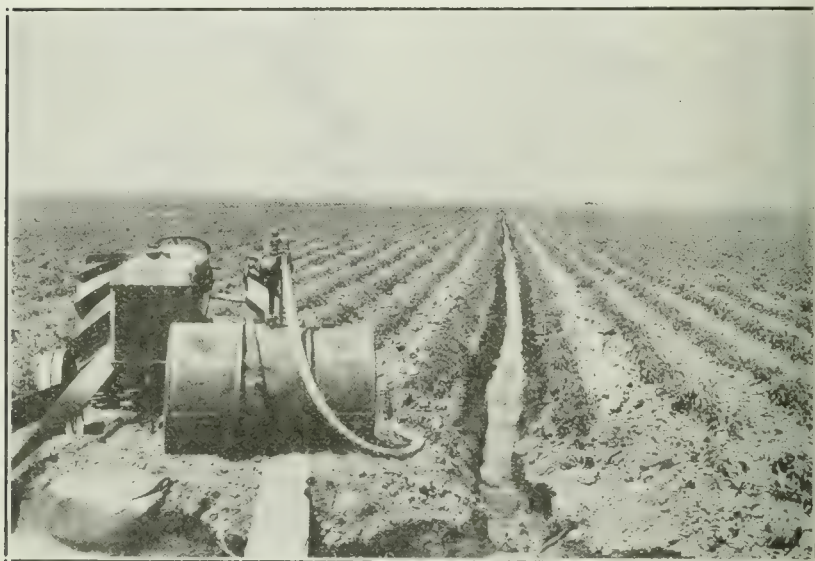


PLATE 26

At the same time, the direction of the current in the drainage channel is also reversed and it operates as an irrigation canal. Pumping Plant No. 35, at the north end of the tract, is the only one which pumps out of the district during the irrigation season.

Of the total area of 23,500 acres inside the levees, 21,304 acres are accounted for in 1924 as follows:

Crop	Acres	Estimated Yield
Alfalfa -----	2,760	20,000 tons
Asparagus -----	1,990	
Barley -----	1,075	
Beans -----	6,539	132,000 sacks
Sugar Beets -----	7,150	90,000 tons
Celery -----	35	
Cucumbers -----	50	
Onions -----	685	103,000 sacks
Potatoes -----	650	130,000 sacks
Seed crops -----	290	
Tomatoes -----	80	



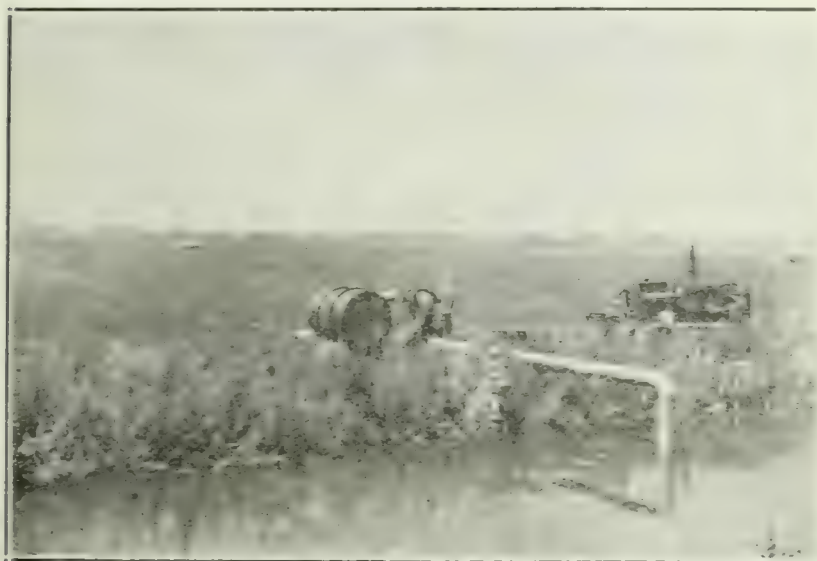
Irrigating potatoes through spud ditches in Reclamation District No. 999

PLATE 27

Orchards, in part as measured by planimeter on a crop map prepared for the season of 1924, occupy about 1935 acres, of which 1372 acres, also as determined in part by planimeter, bears intercrops and is included in the areas listed above. This increases the cropped area accounted for by 563 acres, making a total of 21,867 acres. This leaves 7 per cent of the total area inside the levees to be accounted for by roads, ditches, farmsteads and other uncultivated land.

A principal item of the field work of the season was the tests which were made of the pumping plants in order to determine the rate at which each supplied water. It was the aim in each of these tests to continue it over a period of time sufficient to cover the range of the tide from high to low in the river and other channels, and this was at least approximated in the majority of instances. The object of each

test was to obtain for the pumping plant a figure which could be used to represent the mean rate at which it supplied water during the time that it was running. The hours run by electric plants during the season was computed as the quotient obtained by dividing the total power consumed by the observed rate of power consumption at the time the pump was tested. The hours run by engine driven plants were either as stated by the owner or as estimated in the light of the character and size of the plant and the apparent demand upon it. All of the plants were tested except numbers 2, 9, 13, 19, 28 and 34. In these cases it was found possible to make a fairly confident estimate of the discharge on the basis of the performance of other similar plants in the district, as determined by test. The siphons into which pumping plant No. 10 had been converted were gaged and the results used in preparing rating curves for the range of elevations of water surface in Elk Slough.

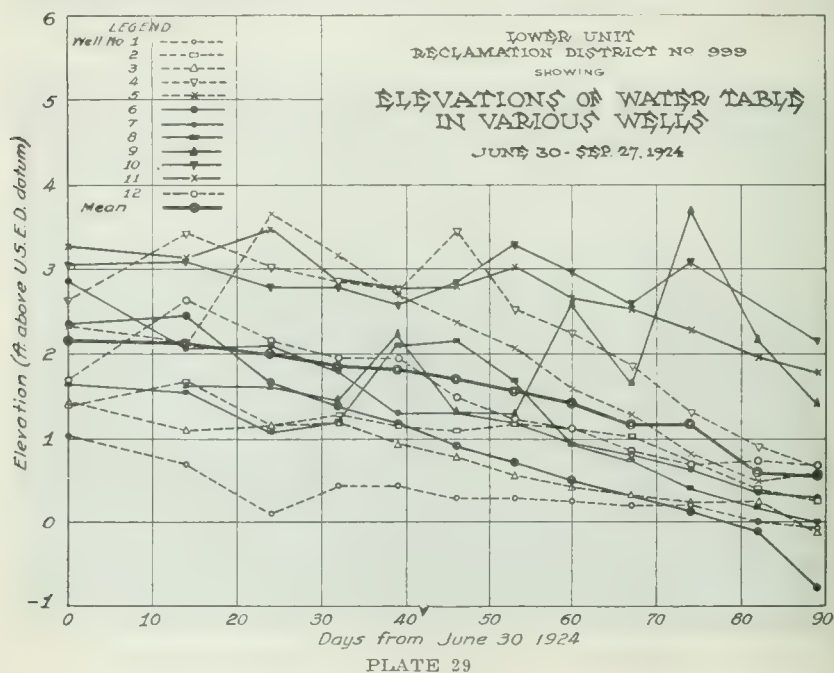


Boosting water to alfalfa. Reclamation District No. 999

PLATE 23

Twelve shallow wells were bored at the points shown on the map, and weekly readings of the elevations of water surface therein and in the nearest canals were made. Plate 29 presents graphically the record of the readings in the wells. The elevation of the water surface in the wells was not found to bear any clear or uniform relation to the elevation of the water surface in the canals. In general, the water surface in the canals was higher than that in the wells. Well No. 4, in the first half of the season, however, presents four, and wells Nos. 5 and 7 each one exception to this rule. The other exceptions are wells 10 and 11, in which the water throughout the period of record usually stood at a greater elevation than that of the water surface in the nearest canals, and well 9, in which this was the case for the last three readings.

As computed from the difference of mean observed elevations of the water surface in the twelve wells at the beginning and at the end of the period of record, the decrement in the amount of completely saturated soil underlying the tract was 37,388 acre-feet. The decrement of ground water storage is some percentage of this, which is as yet undetermined, but which manifestly represents several thousand acre-feet of water which has been withdrawn from the land by evaporation and plant transpiration, together with the relatively small amount of drainage pumping which was practiced. Any rigid determination of the rate of use of water for a stated period must take this factor into account, and the figures herein reported for duty of water are to be considered as subject to modification by this factor when its value shall have been determined.



In connection with the pumping tests to which reference has been made, record was made of figures representing the following features: the time of observation, elevation of water surface in the intake and in the receiving channel or structure, r. p. m. of motor and meter or of engine, r. p. m. of pump, motor h. p., readings of weir, orifice or other measuring device or expedient, and discharge. With these data and the records of power consumption which have been secured from the Great Western Power Company, it has been possible to prepare a statement of the water pumped into and out of the tract during the season of 1924. As hereinbefore noted, not all of the pumps were tested, and there is the further fact that records of power consumption are lacking for four of the plants. In all of these instances, however, good approximations have by other means been made to the values involved. The results are set forth in the following table:

TABLE 17.

Water Pumped Into and Out of the Lower Unit of Reclamation District No. 999 in 1924.

Plant number	Size pump	Meter No.	¹ Power consumed (K.W.H.) in 1924	² Average power consumption (K.W.)	³ Hours run	⁴ Average discharge (second-foot)	⁵ Total discharges (acre-feet)	Remarks
1	22-in.	40975	10,360	49.60	209.0	19.30	333.70	
2	6-in.				*200.0	*1.80	29.77	Engine driven. Not tested.
3	6-in.	20247	1,730	12.76	135.5	1.90	21.29	
4	7-in.				†230.0	2.41	45.80	Engine driven.
5	14-in.	40527	50,570	26.19	1,931.0	12.00	1,916.00	
6	10-in.	18218	12,620	13.13	961.5	5.70	452.90	
7	14-in.	18241	31,220	22.38	1,395.5	9.70	1,119.00	
8	6-in.	51244	2,843	4.53	628.0	1.70	88.22	
9	6-in.				*200.0	*1.70	28.11	Engine driven. Not tested.
11	10-in.	35427	17,790	13.73	1,295.5	5.55	594.10	
12	12-in.	34043	14,480	15.52	933.0	7.89	608.00	
13	8-in.	49268	4,860	13.82	351.7	*4.00	116.20	Not tested.
14	8-in.				†300.0	2.41	59.75	Engine driven.
15	6-in.	31093	8,410	7.70	1,092.5	1.86	167.90	
16	14-in.	40522	20,230	21.11	958.0	5.10	404.00	
17	8-in.	31094	11,120	14.28	778.2	3.25	209.10	
18	8-in.	38060	8,080	17.16	470.8	4.30	167.30	
19	8-in.	42607	9,230	13.32	659.3	*3.50	190.60	Not tested.
20	6-in.				*200.0	*1.70	28.11	Engine driven. Not tested.
21	14-in.	43082	34,520	16.70	2,069.0	8.87	151.60	
22	6-in.	42166	2,630	9.55	263.0	2.90	63.00	
22-A	4-in.				†70.0	1.44	8.33	Engine driven.
24	10-in.	20363	41,100	18.87	2,178.0	2.00	360.00	
25	6-in.	45844	*10,000	6.64	1,582.5	3.18	338.70	
26	6-in.	43193		6.00		*2.00		
28	8-in.	42163	*10,750	16.00	671.8	*3.50	942.50	Not tested.
29	8-in.				*200.0	3.75	61.99	Engine driven.
30	6-in.				*200.0	2.30	38.03	Engine driven.
32	16-in.	18234	156,800	43.50	3,605.0	21.30	6,343.00	
33	22-in.	36658	61,580	68.90	893.8	38.70	2,859.00	
34	12-in.	42167	20,000	23.54	844.8	*8.00	558.30	Not tested for discharge.
Total pumped in...							18,304.50	acre-feet.
35	10-in.	5917	5,820	17.90	325.5	8.00	215.10	Plant No. 35 pumps out.

Net input to lower part district by pumping plants..... 18,089.40 acre-feet.

¹Figures furnished by Great Western Power Company, except as otherwise noted.²As noted in connection with test of pump, except as otherwise noted.³Determined by dividing total power consumed by average power consumption, except as otherwise noted.⁴As determined in connection with test of pump, except as otherwise noted.⁵Computed by multiplying number of hours run by average discharge and reducing.

*Estimated.

†Owner's statement.

Note.—Pumping plants Nos. 23, 27 and 31 were not operated in 1924.

The rating of the siphons into which the pumps at Plant No. 10 had been converted, in order to determine the amount of water admitted by them, required that the rate of discharge be measured at different elevations of the water surface in Elk Slough and in the drainage channel which had been made to serve as an irrigation canal. This was done, and in addition the record of elevations of the water surface in Elk Slough was projected backward in point of time to the beginning of the operation of the siphons for the irrigation season of 1924. The record of the tide gage maintained at Grand Island by the Division of Water Rights of the Department of Public Works of the State of California was used for this purpose, as a comparison of its record with that of Elk Slough over the period of time covered by both revealed relationships which justified this use of the Grand Island record. By means of the procedure above outlined, it was determined that the water admitted to the tract through the siphons during the irrigation season of 1924 amounted to 23,599.9 acre-feet. The total net amount of water admitted is the sum of the amounts admitted by means of the siphons and the pumps, respectively, or 41,689.3 acre-

feet, equivalent to a depth of 1.774 feet over the area of 23,500 acres lying inside of the levees. Except as it may be modified by the undetermined increment or decrement of ground water storage for the season as a whole, this figure of 1.774 acre-feet per acre represents the consumptive duty of water on the lower unit of Reclamation District No. 999 in the season of 1924.

Medford Island

Medford Island is located on the main channel of the San Joaquin River, about eleven miles west and five miles north of Stockton, California. The usual mode of access is by boat from Stockton. Its area inside the center line of the levees which surround it is 1202.67 acres. It was reclaimed several years ago and has been cropped ever since.

The soil is of typical peat formation, the island being one of the so-called "all peat" islands. The depth of the peat formation at various points on the island is unknown, although it is reported as being eighteen to twenty feet at the drainage pump, where piles were driven for the pump house foundation. A lagoon about twenty-five acres in area, in the southwest part of the island, has survived the work of reclamation.

The principal crops grown on the island since its reclamation are said to have been potatoes, onions, beans, and field corn, with an occasional small acreage of grain. In 1924 it was planted almost entirely, about 1100 acres, to potatoes, with some onions and about forty acres of grain hay.

In the application of water to crops the subirrigation method is used exclusively. Siphons running over the top of the levee and gravity pipe inlets running through the levee are used for leading the water from the surrounding channels to the land. The locations of these intakes are shown on the accompanying sketch (Plate 30). In general, they discharge into a receiving ditch beginning at the inside toe of the levee. This ditch feeds the field laterals, which in turn supply water to the spud ditches spaced about eighty feet apart. The water in the field and spud ditches is maintained at a level about one foot below that of the adjacent ground. This water level is controlled by damming the laterals and spud ditches with sacks filled with peat, the excess water flowing over the tops of the dams into the field drains which empty into the channel leading to the drainage pump.

Although the main portion of the island appears to be quite flat, considerable variation exists in the land level adjacent to the levee. The ditches being dug with respect to this land level results in quite a variation in head available for measurement of discharge at the various intake points.

The tidal range in the season of 1924 proved to be about four feet. The elevation of the land in the interior of the island averages about the same as low tide. Except as impaired by obstructions or air pockets, the siphons when in operation run to full capacity through the full range of the tide. In operating the gravity pipe inlets the practice is to open the gates sufficiently to supply the desired amount of water during the period of low tide. The increase in flow resulting

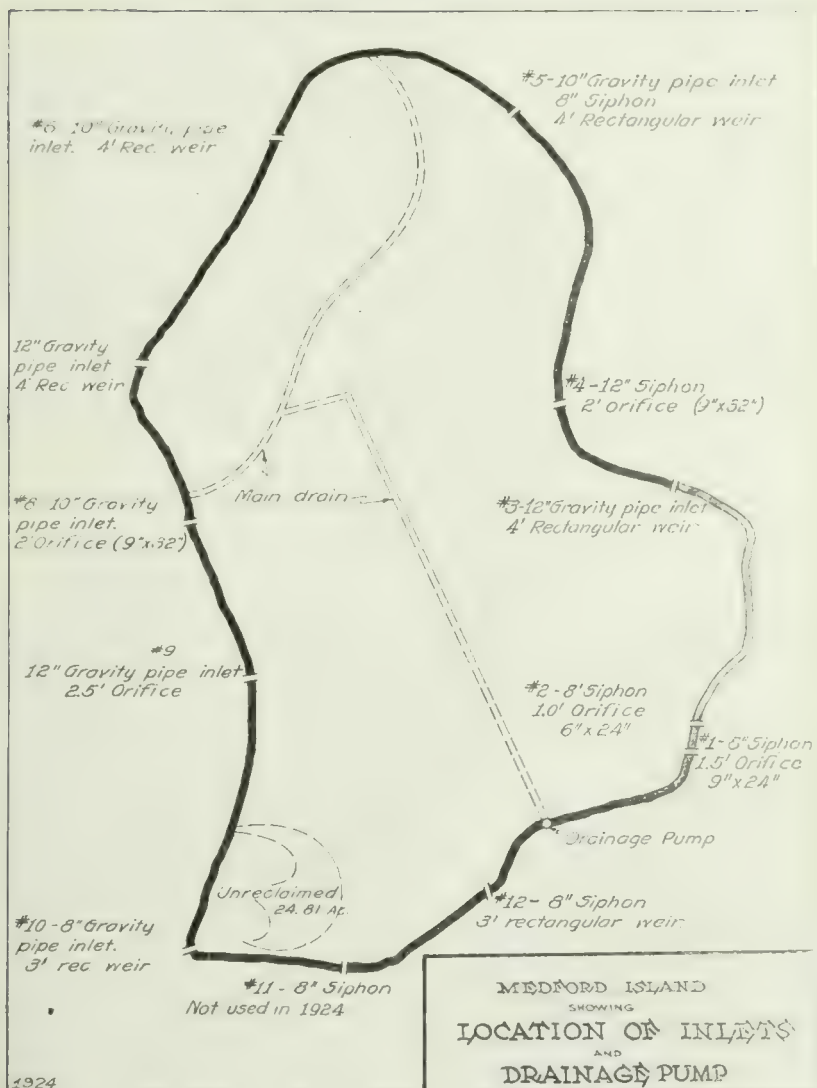


PLATE 30

from a rise of the tide passes through the laterals and is wasted into the drainage system.

In order to obtain a record of the amount of water admitted to the irrigation system on the island, either a weir or a submerged orifice was installed as a measuring device at each intake. Each weir was attended by one and each orifice by two autographic water-stage registers, which furnished a continuous record of the effective head on the measuring device in each case. The records furnished by these installations, together with the records of drainage pumping, obtained in the manner described in the succeeding paragraphs, give a measure of the net amount of water admitted to the island by means of the operation of the irrigation and drainage systems.

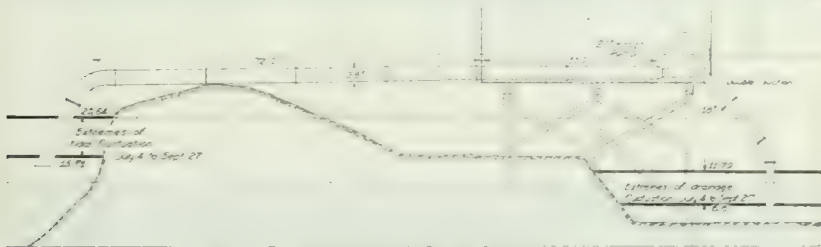
The drainage pump as shown on the accompanying sketch (Plate 31) is located on the levees at a point on the south side of the island, where the main drainage channel terminates. During the height of the irrigation season the pump is run for about fifteen hours each day. The water reaches the pump from the drainage channel through a double line of eighteen-inch suction pipe. The discharge pipe, twenty-eight inches in diameter, runs only partly full, and shows a vacuum next to the pump, thus seeming to complicate the problem of measuring the discharge and rating the pump. A Collins flow indicator was placed on each of the suction pipes on August 13 and thereafter three series of measurements of the discharge were made therewith, covering the greater part of the range of water surface elevations in the river and in the drainage channel. The large quantity of small particles of peat carried by the water tended to stop up the openings in the measuring apparatus and became an impediment to the accomplishment of as extended a series of measurements as had been contemplated, so that the rating curve has been based on somewhat inadequate data. Analysis of the same seems to indicate, however, that the amount of water pumped, as estimated on the basis of the rating curve, may depart from the quantities shown by the indicator by only a small percentage at most; apparently, by not more than 2 or 3 per cent in either direction as a final resultant. The discharge was plotted against several different elements of the situation, such as gravity lift from drainage channel to pump, gravity lift less vacuum head at the discharge of the pump, etc., with the result that, rather unexpectedly in view of the fact that the discharge pipe did not run full, the best rating was obtained by plotting discharge against the differences of elevation of water surface in the river and in the drainage channel.

The drainage pump has been run at intervals since the close of the irrigation season, in order to remove the excess water from the land. The record of this discharge is taken into account in connection with the consideration of seepage through and under the levee as a factor in the determination of the duty of water on the island.

The ideal net duty of water is that which is measured by the requirements of crop plants in transpiration. Although this ideal can never be attained in practice, it does constitute a gage against which the efficiency of irrigation operations may be appraised. The segregation of this requirement under field conditions and on a field scale is impossible, except as an approximation deduced from factors which can be evaluated in the field. If any of the significant factors involved

in the computation are impracticable of evaluation under the conditions encountered, then the ideal net duty becomes correspondingly impracticable of even approximate field determination, and an estimate of the same must rest upon determinations made on a small scale or under more favorable field conditions elsewhere. In the case of Medford Island the uncertain significant factor is the amount of water which seeps under the levee. The water passing from the supplying channels to the island during any stated period amounts to the sum of the discharge through the siphons and gravity inlets and the amount which seeps under the levee. In order to account in full for the disposal of this sum, it is necessary to have a measure of the amount returned by the drainage pump to the supplying channel, the amount lost by evaporation from the soil and water surface of the island, the increment of ground storage of water, the increment of plant storage of water and the amount transpired through the growing plants, including weeds and marginal growths as well as cultivated crops.

All of the foregoing quantities except seepage and transpiration may be determined with a fairly satisfactory degree of accuracy and without especial difficulty. Consequently, when these are determined, if the relation above stated be written as an equation, there will



Profile of drainage pump on Medford Island.

PLATE 31

be two terms of the same which must remain unknown unless a satisfactory determination of at least one of them can be made independently of the relation set forth in the equation. In other words, a solution of the equation will give the amount and direction by which seepage and transpiration differ from each other, but will shed no light upon the separate measure of either.

Consideration has, therefore, been given to the determination of the amount of water which seeps under the levees. Inasmuch as drainage pumping continues at intervals after the admission of water to the island through the siphons and gravity inlets has ceased for the season, it might seem that the amount of water pumped out at such a time would indicate the rate at which water seeps under the levee. This, however, falls short of the truth, chiefly in that the growth of crop plants and weeds has not ceased and transpiration is still taking place at a significant rate. At a later date in the season, say after a few killing frosts have produced their effect, the rate of transpiration will be much reduced, but in this climate can scarcely be assumed to have become wholly insignificant. Consequently, some separate and independent estimate or determination of plant transpi-

ration rates will have to be made in connection with any attempt to deduce from the amount of water pumped from the drainage channels a figure for the rate of seepage under the levee. Rainfall will not enter largely into the problem during the irrigation season.

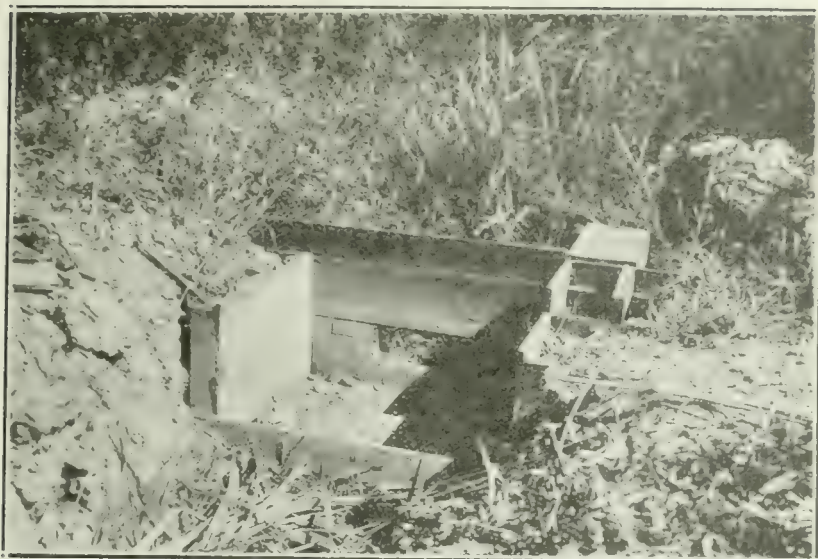
From the standpoint of public administration, the quantity which it is primarily desirable to segregate is the net amount of water which it is necessary to withdraw from the supplying channels during the irrigation season or any part thereof in order to meet the proper requirements of crop production. In the almost complete absence of alkali on Medford Island, it is probably unnecessary to make any allowance for downward percolation of water for the purpose of preventing the accumulation of alkali. (In low water seasons, however, it may be well to remember this consideration, as having to do with salt water applied in irrigation.) Under a proper system of irrigation, this amount is equal to the difference, for the period of time considered, of the sum of the amounts of water admitted through the intakes and by seepage under the levee, and the amount pumped out of the drainage channel. It, therefore, becomes important to determine the rate of seepage. Even if it proves to be practicable to determine this rate in a particular case, it seems reasonable to anticipate that in undertaking to find a figure for general application in the delta it will be found that there is a wide range of variation at different points in the region.

In the season of 1924, from the time that the measuring devices were all brought into operation, the primary quantities determined on Medford Island consisted of the amount of water admitted to the land through the intakes from the river from July 4th until the last intake structure was closed down on August 16th, the amount of water pumped out and returned to the river by the drainage pump, and for the period of eight days the yield of a seepage ditch 200 feet long and carrying water about one foot deep along the inside toe of the levee. The tabular statement which follows sets forth these quantities, except the yield of the seepage ditch, which averaged 0.3014 of an acre-foot per day, the variations in rate in the eight-day period corresponding closely to the rise and fall of the tide, but presenting in that respect, however, a lag of from one to two hours.

TABLE 18.

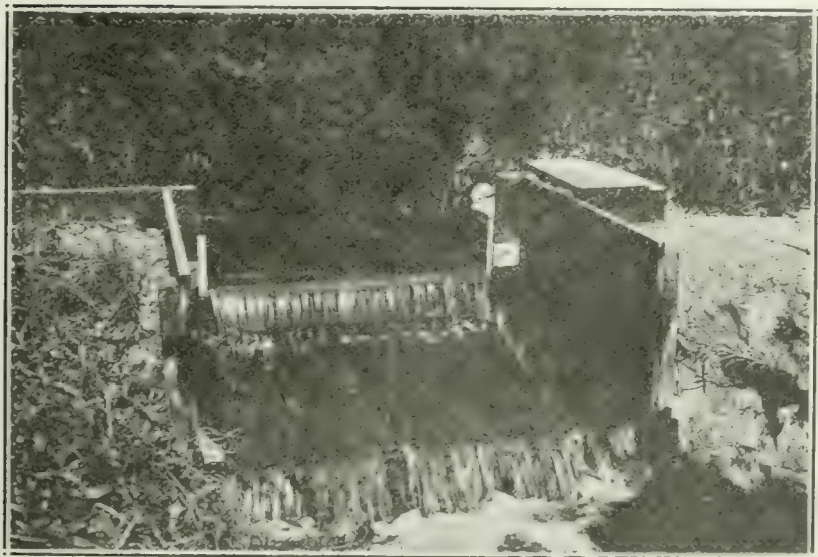
Water Admitted To and Pumped Out of Medford Island During Period of Record in 1924.

Number of sub-period	Dates, 1924 (inclusive)		Days in sub-period	Inflow (acre-feet)	Outflow (acre-feet)	Differences		Approximate mean elevation tide water (feet)
	From	To				Acre-feet per day	Acre-inches per acre per day	
1.....	July 4	July 9	6	359.45	299.17	10.45	.1005	18.16
2.....	July 10	July 15	6	282.97	256.48	4.62	.0462	18.36
3.....	July 16	July 22	7	81.96	96.45	-2.07	-.0207	18.46
4.....	July 23	July 29	7	68.62	63.10	0.79	.0079	18.31
5.....	July 30	Aug. 6	8	88.60	53.87	4.84	.0484	18.16
6.....	Aug. 7	Aug. 19	13	58.52	55.29	0.25	.0025	18.16
7.....	Aug. 20	Aug. 26	7	0.00	13.19	-1.88	-.0188	18.05
8.....	Aug. 27	Sept. 4	9	0.00	10.18	-1.13	-.0113	18.31
9.....	Sept. 5	Sept. 11	7	0.00	13.68	-1.46	-.0146	18.18
10.....	Sept. 12	Sept. 17	6	0.00	5.89	-0.98	-.0098	18.20
11.....	Sept. 18	Sept. 26	9	0.00	10.59	-1.18	-.0118	18.06



Submerged orifice used in measuring water run into Medford Island, 1924

PLATE 32



Four-foot rectangular weir used in measuring water run into Medford Island, 1924

PLATE 33

During the period of forty-seven days, from July 4th to August 19th, inclusive, covering subperiods 1 to 6, inclusive, the total volume of water admitted to the island through the siphons and gravity inlets amounted to 940.12 acre-feet. That pumped out amounted to 824.36 acre-feet. The excess of the former over the latter is 115.76 acre-feet, equivalent to 2.46 acre-feet per day or .0246 acre-inches per acre per day. Assuming an irrigation season of eighty days and that the average excess of rate of water admitted to the island over that pumped out is the same as for the forty-seven-day period of record, it is computed that the water supplied to supplement seepage amounted to a depth of only 0.1642 feet over the entire 1200 acres of the island, or about 0.179 feet over the 1100 acres, approximately, of potatoes. During the thirty-eight days from August 20th to September 26th, inclusive, covering subperiods 7 to 11, inclusive, no water was admitted through the irrigation structures to the island. The water pumped out amounted to 53.53 acre-feet, equivalent to 1.41 acre-feet per day, or .0141 acre-inches per acre per day.

The obstacles encountered in an attempt to analyze the foregoing figures, and especially in attempting to deduce therefrom estimates of seepage under the levee and of transpiration, were pointed out in preceding paragraphs. In view of the fact that definite figures or conclusions on these points cannot be reached at this time, extended discussion of them may be postponed until supplementary data have been obtained.

It is evident, however, that the accumulated excess of water drawn from the supplying channels through the irrigation structures over that pumped out of the drainage channel is much too small in amount to have covered the water requirements for that period of the plants growing on the island, and that the deficiency has been supplied by water which has seeped in from the supplying channels.

The data of the subdivisions of the period of record present some points for remark. The mean elevation of the water surface in the river was greater from July 16th to July 22d, inclusive, than for any other subperiod, and consistent with this fact is the fact that for this subperiod the amount of water pumped from the drain was greater than that passed in to the island through the siphons and gravity inlets, indicating that the seepage at this stage of the tides in the river was a little more than sufficient to meet plant requirements and evaporation losses. It will be noted that it fell only a little short of meeting this demand in subperiods Nos. 4 and 6 also. In fact, if the figures in column seven can be accepted as indicating the amount by which the seepage fell short of meeting the demand, and by moving the decimal point two places to the left, these figures be reduced to terms of acre-inches of water per day for each acre of the area of the island, they are seen to be exceedingly small, namely, .1005, .0462, .0207, .0079, .0434 and .0025 inches in depth over the area of the island as an average for each day of the respective subperiods as listed in column eight. This result indicates that whatever of benefit resulted from irrigation operations must have been of the nature of an even distribution of the water. That is to say, the irrigation work, together with the drainage, served as a regulator rather than as an instrument of supply.

APPENDIX E

IMPORTANT APPLICATIONS AND PERMITS FOR THE
BIENNIAL PERIOD

TABLE 19.
Important Proposed Irrigation Projects as Indicated by Applications to Appropriate Water Filed During the Biennial Period Ending September 1, 1924.

Note. - All projects of 500 acres or more are listed by name. Projects of less than 500 acres, including domestic and industrial applications, are shown as a single group at the end of the table.
Cancelled things are not included.

Name of applicant	Application number	County	Source of supply	Amount of water		Acres to be irrigated	Estimated cost
				Natural flow, second-foot	Storage, acre-foot		
W. D. Duke	3019	Trinity	Trinity River	300 00	40,000	20,000	
W. F. Dressler et al.	3025	Alpine	Red Lake		1,100	14,000	\$25,000
W. R. News, for proposed irrigation district	3037	Lassen	Long Valley Creek		60,000	15,000	
Humphrey Estates, Incorporated	3045	San Mateo	White House Creek	350	2,848	2,848	5,000
W. P. Steele	3046	San Mateo	Green Oaks Creek	250	2,848	2,848	5,000
G. T. Wood and W. L. McMaster	3047	Lassen	Short Canyon	7 00	268	500	5,000
Thomas and Baker	3050	Modoc	Unnamed stream		295	2,905	
W. H. Sanson	3060	Shasta	Clear Creek	1,250 00	200,000	100,000	200,000
W. F. Delert	3075	Lake	Bucksport Creek	6 25	1,100	500	100,000
Porris Valley Chamber of Commerce	3077	Riverside	San Jacinto River		40,000	40,000	8,000
Ventura Power Corporation	3081	Ventura	Pina Creek	250 00	20,000	40,000	
F. B. Lewis et al., for proposed Harvard Irrigation District	3087	San Bernardino	Mojave River	15 00	20,000	30,000	5,000
W. H. Sanson	3080	Trinity	Sespe Creek	925 00	450,000	74,000	2,000,000
Oakdale Irrigation District and South San Joaquin Irrigation District	3081	Tuolumne-Calaveras	Stanislaus River		25,704	115,136	
Harry Barnes for San Joaquin River Water Storage District	3109	Madura	Fresno River	300 00	25,000		
Santa Clara Valley Water Conservation Committee	3111	Santa Clara	Stevens Creek	50 00	7,000		
Santa Clara Valley Water Conservation Committee	3112	Santa Clara	Guadalupe Creek	50 00	6,000		
Santa Clara Valley Water Conservation Committee	3113	Santa Clara	Coyote River and Las Animas Creek	200 00	120,000		
Santa Clara Valley Water Conservation Committee	3114	Santa Clara	Calabazas Creek	20 00	1,500	150,000	
Santa Clara Valley Water Conservation Committee	3115	Santa Clara	Almaden Creek	30 00	6,000		
Santa Clara Valley Water Conservation Committee	3116	Santa Clara	Uvas Creek	80 00	25,000		
Santa Clara Valley Water Conservation Committee	3117	Santa Clara	Llagas Creek	50 00	15,000		
Santa Clara Valley Water Conservation Committee	3118	Santa Clara	Arroyo Calero	30 00	8,000		
G. B. Warren	3119	Pogo	Slough and Natural Drainway	7 00	120	560	
Sutter Basin Improvement Company	3132	Sutter	East Dredge Cut Sutter Bypass	14 62		585	5,500
Sutter Basin Company	3156	Sutter	East Dredge Cut Sutter Bypass	24 38		975	
Irrigation District No. 1, Carson Valley Unit, Truckee-Carson Project	3158	Sutter	Willow Slough East Dredge Cut	23 09		923	
Bond Investment Company	3170	Alpine	West Fork Carson River and Indian Creek		35,000	40,924	700,000
Bond Investment Company	3180	Kings	Tulare Lake	200 00			
Bond Investment Company	3181	Kings	Tulare Lake	100 00		18,994	60,000
Homer C. Jack	3187	Lassen	Juniper Creek, Dark Canyon	100 00		1,720	20,000
Sutter Basin Company	3188	Lassen	Unnamed Canyon	6 50	3,900		1,000
Sutter Basin Company	3205	Sutter	Sacramento River	15 21	1,280	608	
Sutter Basin Company	3206	Sutter	Feather River	87 49		3,500	

Sutter Basin Company	3297	Sutter	Feather River	2,127
Sutter Basin Company	3298	Sutter	Nelson Slough	18 14
Sutter Basin Company	3299	Sutter	Sacramento River	726
Homer C. Jack	3292	Lassen	Packwood Flat	4,996
			Windmill Flat	5,000
				2,000
E. O. Eagon for proposed Homert Irrigation District	3234	Riverdale	Juniper Creek	28 50
Los Verjels Land and Water Company	3238	Yuba	North Fork Indian Creek	40 00
Glaus and Breye	3247	Sutter	Dry Creek	6,360
W. H. Sampson	3264	Shasta	Sacramento River	8,600
D. H. Atkins	3286	Sutter	Clear Creek	770
P. J. Hunt	3290	San Mateo	New Years Creek	200,000
La Verne Protective Association	3295	Sutter	Sacramento River	155
Humphrey Estates, Incorporated, for Amador County Water District	3298	Los Angeles	Live Oak Canyon	15 45
Crescendio Water Company	3304	San Mateo	White House Creek	3,745
Ventura Power Corporation	3305	San Diego	Tia Juana Valley Basin	2,814
Ventura Power Corporation	3306	Ventura	Sespe Creek	614
Ventura Power Corporation	3307	Ventura	Sespe Creek	41,000
A. H. Tubbs	3310	Colusa	Pira Creek	27,000
Montecito County Water District	3317	Colusa	Sacramento River	53,000
W. O. Blasingame et al.	3340	Santa Barbara	San Ynez River and tributaries	1,454
Yuba Development Company	3345	Madoc	Antelope Plains Drainage	1,500
Hot Springs Valley Irrigation District	3353	Yuba	Yuba River	1,832
Fresden Estate Company	3356	Madoc	Big Sage Drainage Area	2,800
Mojave River Irrigation District	3360	Butte	Feather River and Homert Creek	50,000
G. N. Farnsworth	3390	Colusa	Deep Creek and West Fork Mojave River	987
S. E. Kofler	3400	Tehama	Sacramento River	50,000
S. E. Kofler	3415	Tehama	Thomas Creek	1,331
Lauren Irrigation District	3422	Butte	Elder Creek	25,000
Beach and Cox	3423	Yolo	San Joaquin River	35,000
Mrs. A. A. Bradford	3432	Modoc	Sacramento River	4,000
W. O. Blasingame et al.	3433	San Mateo	James Flat Drainage Area	1,906
Peninsula Farms Company	3434	San Mateo	Little Butano Creek	588
Peninsula Farms Company	3435	San Mateo	Gazos Creek	335
Peninsula Farms Company	3437	Butte	Little Gazos Creek	1,000
Temescal Irrigation District	3448	Riverside	West Branch Feather River	1,000
Temescal Water Company			Indian Creek	5,000
			Temescal Creek	250
H. H. Bealy for proposed Moorpark-Congo Irrigation District	3459	Ventura	Lockwood Creek	150,000
Mokelumne River Power and Water Company	3469	Calaveras	South Fork Mokelumne River	1,000
			North Fork Mokelumne River	59,000
			Middle Fork Mokelumne River	29,000
C. F. Cook	3498	Los Angeles	Big Santa Anita Canyon	3,000
George B. Chaudin, Asa G. Peake, et al.	3500	Butte	Sacramento River	1,500
Herman F. Strecker	3518	San Joaquin	San Joaquin River	1,310
San Dimas Water Company	3522	Los Angeles	Producers or Walnut Creek	500
George W. Dwinell for Shasta Valley Irrigation District	3544	Siskiyou	Middle Fork Shasta River	2,150
Electric Gas and Electric Company	3549	Nevada	Parley Creek	60,000
				26,570
				14,120
				74,500
				1,200,000
				51,725
				1,500
				1,310
				500
				2,000
				150,000
				25,000
				1,500
				325,000
				11,100
				5,000
				3,000
				2,400
				588
				610
				1,906
				4,000
				35,000
				1,331
				25,000
				60,000
				15,000
				50,000
				987
				26,878
				1,700,000
				1,75,000
				35,000
				10,000
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				25,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				3,000
				15 45
				3,745
				2,814
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000
				1,454
				1,500
				1,832
				2,800
				50,000
				9,000
				2,000
				108,875
				4,154
				614
				41,000
				27,000
				53,000

TABLE 19—Continued.
Important Proposed Irrigation Projects as Indicated by Applications to Appropriate Water Filed During the Biennial Period Ending September 1, 1924.

NOTE.—All projects of 500 acres or more are listed by name. Projects of less than 500 acres, including domestic and industrial applications, are shown as a single group at the end of the table. Cancelled filings are not included.

Name of applicant	Applica- tion number	County	Source of supply	Amount of water		Acres to be irrigated	Estimated cost
				Natural flow, second-foot	Storage, acre-feet		
George W. Dwinell for Shasta Valley Irrigation District.....	3555	Siakiyou.....	Parks Creek.....	150.00	15,000	25,000	
H. F. Dangberg Land and Livestock Company.....	3611	Alpine.....	Monitor Creek.....		4,160	3,640	\$56,580
Bruck Reclamation District No. 2033.....	3613	San Joaquin.....	Mokelumne River, Otter Slough, Sycamore Slough, Dredger Cut.....	54.40		4,355	
Temescal Water Company.....	3624	Riverside.....	Indian Creek.....	3.75	840	5,000	7,000
Temescal Water Company.....	3625	Riverside.....	Horsechief Creek.....	3.75	840	5,000	7,000
Temescal Water Company.....	3626	Riverside.....	Mayhew Creek.....	30.00	1,000	2,500	1,500
Central Mendocino County Power Company.....	3631	Mendocino.....	James Creek.....	30.00	3,166	3,000	30,000
Temescal Water Company.....	3634	San Bernardino.....	Bear Creek.....	20.00	15,000	14,800	
Waterford Irrigation District.....	3648	Tuolumne.....	Tuolumne River.....	100.00		14,110	
Central Commercial Savings Bank, Vallejo.....	3668	Stanislaus.....	Amphir Cut, San Joaquin River.....	18.52	1,500	1,482	10,000
Humphrey Estates, Incorporated, for Ano Nuevo County Water District.....	3678	San Mateo.....	White House Creek.....	5.00		2,847	20,000
Humphrey Estates, Incorporated, for Ano Nuevo County Water District.....	3679	San Mateo.....	White House Creek.....	5.00			5,000
Lars Jorgensen.....	3680	Sierra.....	Gold Lake.....	30.00	19,000		1,000,000
A. S. Spaulding.....	3728	San Bernardino.....	West Branch Rathbun Creek.....	2.00		1,440	5,000
Moreno Mutual Irrigation Company.....	3740	San Bernardino.....	Santa Ana River and Bear Creek.....		10,000		
Excelsior Water and Power Company.....	3762	Nevada.....	South Yuba River.....	60.00		7,200	126,720,000
C. R. Caudle.....	3767	Lassen.....	Willow Creek.....		32,350	10,000	350,000
Jersey Island Reclamation District No. 830.....	3768	Contra Costa.....	San Joaquin and False Rivers; Piper, Taylor, Dutch Sloughs.....	44.60		3,568	
Hastings Reclamation District No. 2060.....	3769	Solano.....	CACHE, Lindsay and Barker Sloughs, Ulatia Creek and Yolo By-pass.....	91.50		7,314	20,000

Company	Project	Acres	Value	Year
Temesal Water Company	Indian Creek	3,750	3,750	1900
Temesal Water Company	Horseshoe Creek	3,750	3,750	1900
Union Sugar Company	San Antonio Creek	14,000	14,000	1900
John A. Livingston for Camp Fur West Irrigation District	Bear River	50,000	50,000	1900
Myers, Lamb and Pratt	Santa Margarita River	40,000	40,000	1900
Empire Mutual Water Company	Middle Fork Consumes River	25,000	25,000	1900
Sheep Creek Water Company	Sheep Creek	4,000	4,000	1900
The Metternick-Williamson Company	Mokelumne River, Shadgrass Slough, Deer Creek or Cut	1,580	1,580	1900
H. L. Kamp	Tassapero Creek	19,800	19,800	1900
Oakdale Irrigation District	Middle Fork Stanislaus River	60,000	60,000	1900
United States Reclamation Bureau	Stony Creek	25,000	25,000	1900
City Creek Water Company	East Fork City Creek	5,000	5,000	1900
Little Rock Power and Water Company	Little Rock City Creek	7,517	7,517	1900
Moreno Irrigation District	Little San Geronimo Creek	5,000	5,000	1900
J. B. Burdick and W. S. Fairchild	Montana Creek, Wild Canyon	15,000	15,000	1900
J. W. McKrautz	San Vicente Creek	145	145	1900
Baxter Creek and Tule Irrigation Districts	Willow Creek	2,000	2,000	1900
R. N. Blossom	Mokelumne River	12,000	12,000	1900
F. W. Forrester	Unnamed stream	5,000	5,000	1900
G. F. Cook and F. E. Woodley	Santa Anita Creek	1,700	1,700	1900
Richard Heinsoth et al.	Forest Dale Creek	500	500	1900
W. F. and C. R. Steele for Ano Nuevo Water District	Flood waters New Years Creek	195	195	1900
W. F. and C. R. Steele for Ano Nuevo Water District	Flood waters New Years Creek	1,000	1,000	1900
City of Sacramento	American River	10,000	10,000	1900
Ed. Fletcher	San Diego River	25,000	25,000	1900
Reclamation District No. 999	Elk Slough	91,575	91,575	1900
Reclamation District No. 999	West Levee Borrow Pit	12,800	12,800	1900
Islam Redwoods Shrine	Evans, Slata and Peters' Creeks	9,000	9,000	1900
Allora Bonetti	Old River, North Canal	8,37	8,37	1900
S. Sweet Company	Borrow Pit of Reclamation District No. 999	46,000	46,000	1900
S. Sweet Company	Borrow Pit of Reclamation District No. 999	7,12	7,12	1900
Excelsior Water and Power Company	Deer Creek	2,000	2,000	1900
F. C. and Kate C. Hart	Little Shasta River and tributaries	1,707	1,707	1900
344 smaller projects		82,400	1,392	1900

J. B. Furman and W.

TABLE 20.

Important Proposed Hydro-Electric Power Projects as Indicated by Applications to Appropriate Water Filed During the Biennial Period Ending September 1, 1924.

NOTE: All projects of 500 theoretical horsepower or more are listed by name. Projects of less than 500 theoretical horsepower are shown as a single group at the end of the table. Cancelled filings are not included.

Name of applicant	Applica- tion number	County	Source of supply	Amount of water		Theoretical horse- power to be developed	Estimated cost
				Natural flow, second-feet	Storage, acre-feet		
W. D. Duke.....	3020	Trinity.....	Trinity River.....	300 00	40,000	34,000	-----
Roy H. Elliott.....	3026	Yuba.....	North Yuba River.....	-----	10,000	19,886	\$1,500,000
W. H. Sampson.....	3031	Shasta.....	Clear Creek.....	2,000 00	20,000	68,182	-----
Table Mountain and Thermalito Irrigation District.....	3040	Butte.....	Concow Creek.....	-----	13,252	4,614	300,000
Sepe Light and Power Company.....	3078	Ventura.....	Sepe Creek and tributaries.....	250 00	120,000	46,800	-----
Sepe Light and Power Company.....	3079	Ventura.....	First Creek and tributaries.....	250 00	187,900	37,727	5,000,000
Turlock Irrigation District.....	3139	Stanislaus.....	Tuolumne River.....	1,725 00	300,000	17,000	480,000
City of Los Angeles.....	3212	Mono.....	Leevining Creek.....	300 00	3,870	-----	-----
-----	-----	-----	Walker Creek.....	100 00	1,290	-----	-----
-----	-----	-----	Parker Creek.....	75 00	970	-----	-----
-----	-----	-----	Rush Creek.....	300 00	3,870	-----	6,000,000
H. L. Shannon.....	3257	Tehama.....	Deer Creek.....	150 00	-----	10,227	650,000
W. H. Sampson.....	3263	Shasta.....	Clear Creek.....	2,000 00	300,000	168,182	8,000,000
Modesto Irrigation District.....	3312	Stanislaus.....	Tuolumne River.....	1,500 00	150,000	17,000	2,362,000
H. Barnes for proposed water storage district.....	3339	Madera.....	Fresno River.....	150 00	60,000	10,000	-----
The Yuba Development Company.....	3344	Yuba.....	Yuba River.....	1,300 00	-----	47,727	6,000,000
American River Water and Power Company.....	3357	Placer.....	Middle Fork American River.....	600 00	200,000	150,000	-----
W. H. Sampson.....	3372	Shasta.....	Clear Creek.....	2,000 00	300,000	87,046	6,000,000
Southern California Edison Company.....	3373	Madera.....	West Fork Granite Creek.....	-----	46,000	930,518	-----
City of Los Angeles.....	3381	Inyo.....	Cottonwood Creek.....	47 00	-----	11,338	1,936,300
-----	-----	-----	South Fork Cottonwood Creek.....	-----	8,554	27,915	3,188,000
City of Los Angeles.....	3382	Inyo.....	Big Pine Creek.....	105 00	15,000	6,168	600,000
R. Bennett.....	3419	Los Angeles.....	North Fork Rush Creek.....	20 00	4,500	5,040	160,000
Nevada-California Power Company.....	3418	Mono.....	South Fork Silver Creek.....	500 00	75,000	184,875	885,000
City of Sacramento.....	3441	El Dorado.....	Silver Creek.....	500 00	-----	102,645	2,966,753
City of Sacramento.....	3442	El Dorado.....	Silver Creek.....	500 00	180,000	184,875	6,916,249
City of Sacramento.....	3443	El Dorado.....	Little South Fork Rubicon River.....	250 00	60,000	-----	1,075,721
City of Sacramento.....	3445	El Dorado.....	Rubicon River.....	300 00	75,000	-----	863,000
City of Sacramento.....	3446	El Dorado.....	Gardie Creek.....	400 00	100,000	-----	165,776
City of Sacramento.....	3447	Ventura.....	Lookwood Creek.....	-----	150,000	-----	-----
-----	-----	-----	Chiquito Creek.....	300 00	-----	890,035	-----
H. H. Brady, for Moorpark-Conejo Irrigation District.....	3460	Madera.....	Balls Creek, Power House Creek.....	425 00	-----	-----	-----
Southern California Edison Company.....	3502	-----	Mugler Creek, Chiquito Creek.....	650 00	-----	861,399	-----
-----	-----	-----	Chiquito Creek.....	50 00	7,000	816,086	-----
Southern California Edison Company.....	3503	Madera.....	-----	-----	-----	-----	-----
Southern California Edison Company.....	3504	-----	-----	-----	-----	-----	-----

City of Los Angeles	3712	Mono	Rock Creek and East Fork Rock Creek	70 00	14 500	12 300	1 705 350
City of Los Angeles	3759	Inyo	Baker Creek	20 00	18 500	9 046	750 000
Fresno Irrigation District	3839	Fresno	South Fork Kings River	100 00	10 000	3 500	
Fresno Irrigation District	3840	Fresno	South Fork Kings River	100 00	10 000		
Fresno Irrigation District	3841	Fresno	Middle Fork Kings River	100 00	10 000		
Fresno Irrigation District	3842	Fresno	Middle Fork Kings River	200 00	45 000	10 000	
City of Los Angeles	3850	Mono	Rock Creek	50 00	40 000	10 841	400 000
Feather River Power Company	3854	Plumas	Gray Eagle Creek		13 200	14 925	
John P. Booth	3850	Modoc	South Fork Pit River	30 00	1 527		
Feather River Power Company	3888	Sierra	Gold Lake		4 000		
Feather River Power Company	3889	Plumas	Bucks Creek		23 000		
Feather River Power Company	3890	Plumas	Grazzly Creek		37 000		
Feather River Power Company	3923	Mono	Walker River	230 00	12 000	5 825	
E. B. Louse	3936	Tehama	Thoms Creek	150 00	20 000	27 272	
E. B. Perrin	3937	Tehama	Little Rock Creek	50 00	1 742	6 081	600 000
Little Rock Power and Water Company	3953	Los Angeles	Rush Creek	250 00	7 500	2 016	1 845
Nevada-California Power Company	3959	Mono	Silver Fork American River	200 00		24 100	3 650 000
El Dorado Power Company	4057	El Dorado	San Lorenzo River	125 00		3 027	
City of Santa Cruz	4116	Santa Cruz	South Fork North Yuba River	100 00	42 000	1 456	50 000
J. M. O'Brien	4130	Sierra	Deer Creek	500 00		12 203	1 575 083
Excelsior Water and Power Company	4133	Nevada	Cosumnes River			40 000	
Stephen E. Kiefer	4179	Amador					
37 smaller projects				151 00	2 500	3 274	

DIVISION OF WATER RIGHTS.

TABLE 21.
Important Proposed Mining Projects as Indicated by Applications to Appropriate Water Filed During the Biennial Period Ending September 1, 1924.

NOTE.—All projects of 10 second-foot or more are listed by name. Projects of less than 10 second-foot are shown as single group at the end of the table. Cancelled applications are not included.

Name of applicant	Applica- tion number	County	Source of supply	Amount of water		Estimated cost
				Natural flow, second-foot	Storage, acre-foot	
J. A. Stiller	3147	Trinity	East Fork Stuart's Fork	15 00		\$500
Nugget Bar Placers, Incorporated	3452	Trinity	Stall Creek	02 50		25,000
J. E. West	3549	Sierra	Whiskey Creek	60 00		2,000
Morris Group Gold Mining Company	3666	Trinity	Clark Creek and tributaries	10 00		2,500
Morris Group Gold Mining Company	3670	Trinity	Allen Creek	10 00		1,500
C. H. Munro	3749	Sierra	Ravines (15)	80 00		50,000
C. H. Munro	3747	Plumas	Ravines (1)	75 00		100,000
Kate Hardy Mining Company	3824	Sierra	Brush Creek	15 00		3,000
Bug Bar Mining Company	3022	Trinity	Trinity River	22 28		75,000
J. O. and E. A. McBroom and C. Vincent	3074	Siskiyou	Cord Creek	37 50		4,000
Roxbury Gold Mines, Incorporated	4015	Siskiyou	Canyon Creek	60 00		70,000
C. H. Munro	4125	Sierra	Kelsey Creek	65 00		1,800
Oliver Cutts	4132	San Bernardino	Unnamed ravine	10 00		10,000
C. H. Munro	4140	Sierra	Unnamed Branch Deer Creek		50	
			Deacon Long Ravine, Grass Flat Ravine, Watering Ravine, Fat's Gulch			
C. A. Austin	4145	Trinity	New River	60 00		20,000
Nat. Yeaman, L. H. Smith, Peter Virgimada	4163	Plumas	Willow Creek	120 00		8,000
Charles A. Giffen	4175	Trinity	North Fork Trinity River	25 00		
41 smaller projects				53 22	20	

Name of applicant	Applica- tion number	County	Source of supply	Amount of water		Popula- tion of area to be served	Estimated cost
				Natural flow, secm-ft	Storage, acre-ft		
City of Napa	3172	Napa	Milliken Creek		2,000	7,000	\$300,000
City of Los Angeles	3211	Mono	Leevining Creek	300 00	3,870		
			Walker Creek	100 00	1,290	900,000	6,000,000
			Parker Creek	75 00	970		
			Rush Creek	300 00	3,870		
Town of Susan City	3227	Solano	Unnamed canyons		150	2,000	3,700
Montecito County Water District	3233	Santa Barbara	Santa Ynez River	7 00	10,500	1,200	850,000
City of San Diego	3235	San Diego	Cottonwood Creek		106,000		1,625,000
City of San Diego	3236	San Diego	Cottonwood Creek		178,000		3,000,000
City of San Diego	3237	San Diego	Cottonwood Creek		125,000	100,000	1,500,000
City of Alhambra	3302	Los Angeles	Arroyo Seco	2,425		25,000	200,000
City of San Diego	3310	San Diego	Middle Fork El River	400 00	300,000		
C. E. Hickok for City of Alameda	3320	Menocino	South Fork El River	400 00	300,000		
C. E. Hickok for City of Alameda	3328	Los Angeles	San Gabriel River		35,000		
City of Pasadena	3329	Los Angeles	Puddingstone Canyon	2,500		60,000	
City of Pasadena	3330	Los Angeles	West Fork San Gabriel River		45,000		
City of Pasadena	3331	Los Angeles	San Gabriel River		107,000		
Stephen E. Kieffer	3348	Amador	Mokelumne River	1,000 00	307,000	600,000	
City of Los Angeles	3385	Mono	Owens River	120 00	87,000	900,000	
City of Sacramento	3443	El Dorado	Silver Creek and Rubicon River	500 00	263,000	70,000	
Frederic P. Tuttle for East Bay Municipal Utility District	3563	El Dorado	Arroyo River	600 00	400,000	500,000	
		El Dorado	Rubicon River	600 00			
		Menocino	James Creek	2 00	500		30,000
Central Mendocino County Power Company	3630	Los Angeles	Pacoma Creek		3,620	900,000	49,000
City of San Fernando	3734	Inyo	Symmes Creek	5 00		60,000	
City of Los Angeles	3741	Los Angeles	San Gabriel River		15,000	55,000	3,250,000
City of Pasadena	3818	Calaveras	Mokelumne River	500 00	350,000	7,500	
City of Stockton	3935	San Luis Obispo	Lopez Creek		4,420	60,000	
City of Pasadena	4001	Los Angeles	Eaton Canyon		12,000	12,000	
City of Santa Cruz	4017	Santa Cruz	San Lorenzo River	15 00			
City of Alameda	4030	Lake Mendocino	El River	300 00	8,000	4,000	800,000
City of Alameda	4039	Los Angeles	Big Santa Anita Creek	8 00		10,000	25,000,000
City of Alameda	4048	Los Angeles	Sawpit or Monrovia Canyon		1,000	10,000	25,000,000
City of Monrovia	4049	Los Angeles	San Gabriel River		6,000	10,000	25,000,000
City of Los Angeles	4056	Riverside	Colorado River			900,000	
City of Sierra Madre	4058	Los Angeles	Big Santa Anita Creek	1,500 00			
City of Sierra Madre	4059	Los Angeles	San Gabriel River	4 00	2,000	5,000	280,000
City of Sacramento	4069	Sacramento	American River	4 00	2,000	5,000	250,000
City of Santa Cruz	4117	Santa Cruz	San Lorenzo River	1,000 00	400,000	70,000	3,000,000
City of Santa Cruz	4127	San Diego	Santa Isabel Creek, Black Canyon Creek	15 00		12,000	
City of San Diego	4127	San Diego	San Gabriel River	30 00	60,000	14,000	1,500,000
City of South Pasadena	4156	Los Angeles	San Gabriel River	12 00		14,000	
City of South Pasadena	4157	Los Angeles	San Gabriel River	12 00		14,000	
Montecito County Water District	4164	Santa Barbara	Underground water	10 00		1,200	330,000

TABLE 23.
Important Permits Issued for Agricultural Purposes During Biennial Period Ending September 1, 1924.

Note.—All projects of 100 acres or more are listed by name. Projects of less than 100 acres, including permits issued for domestic, stock and industrial uses are shown as a single group at the end of the table. Cancelled filings are not included.

Name of permittee	Permit number	Application number	County	Source of supply	Acres irrigated	Second-foot granted	Acres-foot granted	Estimated cost
A. O. Stewart	1156	2286	San Joaquin	Barge Canal	8,350	100.00		\$850,000
G. W. McMan	1160	2870	San Diego	Valiente Creek	120	1.50		5,000
W. Dee	1162	2707	Sacramento	Sacramento River	286	3.57		2,500
Turlock Irrigation District	1165	1233	Tuolumne	Tuolumne River	200,000		600,000	4,100,000
G. M. and J. E. Clark	1170	2983	Modoc	Junipero Gulch	578		1,270	15,000
W. F. Dressler et al.	1171	2404	Alpine	Scott Lake	480		486	7,500
R. W. Campbell	1174	2709	Butte	Cottonwood Creek	240	2.00		1,000
F. H. Buck and Company	1179	2906	Solano	Elatus Creek	155	1.94		2,000
J. H. Uhl	1180	2653	Solano	Elatus Creek	200	3.00		3,000
F. H. Rogers	1182	2928	Solano	Alamo Creek	120	1.50		1,200
F. C. Springmeyer	1189	2699	Alpine	West Fork Carson River	750	4.00		
E. W. Griffin	1199	2918	Los Angeles	Underground water	223	48		1,000
V. Johnson	1207	2648	Shasta	Nelson Creek	160	2.00		3,000
Pacific Pea Packing Company	1228	2982	Stanislaus	Stanislaus River	150	1.88		20,000
G. Breaner et al.	1253	2622	Kings	Crooked Slough	215	2.08		400
M. Gannier et al.	1255	2902	Las	Long Valley Creek	215	3.00		3,000
Mrs. H. G. Menking	1256	2987	San Joaquin	San Joaquin River	200	2.50		
H. T. Hill, Jr.	1258	2718	Contra Costa	Channel connecting Rock and Indian sloughs	184	2.00		2,000
C. R. Lanfist	1259	1988	San Joaquin	Wadhall Slough, San Joaquin River	425	11.50		30,000
L. H. Noble	1261	2306	Los Angeles	Mescal Creek	120	1.50		200
Chanella Land Company	1262	1702	Butte	Sacramento River	860	9.00		5,000
A. J. Turner	1264	1913	Nevada	San Joaquin River	158	1.97		5,000
G. A. Mosier	1267	1901	Sacramento	American River	297	3.84		3,000
W. H. Keller	1268	1653	Colusa	Sacramento River	395	4.94		11,000
F. J. Tetrau	1280	1618	Tehama	Sacramento River	108	1.35		3,000
R. L. Morehead	1284	2824	Sutter	Sutter By-pass	728	9.08		11,000
H. L. Hill, Jr.	1285	2563	Contra Costa	Channel connecting Rock and Indian sloughs	518	6.48		40,000
W. J. Bundoek	1289	2517	Sutter	Sacramento River	140	1.75		600
W. S. Dennis	1291	860	Calaveras	Calaveras River	480	6.00		5,000
A. N. Davis	1292	2380	San Joaquin	Calaveras River	288	3.60		3,000
A. N. Davis	1293	2381	San Joaquin	Calaveras River	200	2.50		200
Raymond T. McTurk	1294	2836	San Joaquin	Calaveras River	293	1.00		3,000
Oroville-Wyandotte Irrigation District	1297	1651	Plumas	South Fork Feather River	200.00		109,012	1,015,440
Oroville-Wyandotte Irrigation District	1298	2142	Butte	Lost Creek	31,463		45,000	844,686
Oroville-Wyandotte Irrigation District	1269	2145	Yuba	Dry Creek	150.00			2,177,006
Oroville-Wyandotte Irrigation District	1270	2978	Yuba	Dry Creek	185.00			6,000
Oroville-Wyandotte Irrigation District	1271	2979	Butte	Lost Creek	80.00			29,016
W. H. Baymiller (Irrigation District)	1278	2140	Tehama	Underground waters, Tehama County	7,560			461,631

TABLE 23—Continued.
Important Permits Issued for Agricultural Purposes During Biennial Period Ending September 1, 1924.

Name of permittee	Permit number	Application number	County	Source of supply	Acres irrigated	Second-foot granted	Acres-foot granted	Estimated cost
L. B. Perry.	1427	2688	Mono	Millner Creek	134	5.92		\$5,730
Weyerhaeuser Realty Company.	1433	3271	Sisson	Klamath River		1.67		3,000
A. F. Haley	1438	3244	Shasta	Montgomery Creek	160	2.00		1,000
Amelia Ditch.	1454	3350	Yuba	Feather River	140	1.50		5,500
Ren Featherston	1462	3161	San Joaquin	Mokelumne River	220	2.50		500
F. A. Dustin	1472	3243	Fresno	Arroyo Chuyo	140		80	1,000
E. J. Robinson	1476	3355	Butte	Feather River	127	1.59		6,000
J. H. Ringer	1477	3406	Butte	Feather River	150	1.88		329,000
Excelsior Water and Power Company	1481	1614	Nevada	Deer Creek	180,000		60,000	1,000
T. C. Hammers and M. C. Benedict.	1482	3416	Kern	Dunsey Canyon	105	12		18,000
J. Knechtel	1483	3311	Reynolds	Bedford Canyon	105	3.06		100
C. P. and J. L. Huskus.	1486	3327	Modoc	Hole in the Rock Canyon	100	2.00	522	6,134
H. A. Cleveland	1493	1217	Sierra	Color Creek	333	4.17		25,000
W. F. Dressler et al.	1494	3025	Alpine	Oregon Creek, Jarrett Spring	1,400		1,100	15,000
C. C. Clark	1497	3193	Alpine	Red Lake	320	1.50	10	15,000
Lester, Clark and Lester.	1499	1733	Osage, Clara	McMurry Springs	346	4.32	510	5,500
R. W. Knowles	1500	2193	Santa Clara	Los Gatos Creek	341	2.22	268	
G. T. Wood and W. J. McMaster	1503	3047	Lassen	Los Gatos Creek	360	7.00	100	
Mrs. L. A. Storch Kent	1511	3361	San Mateo	Shaft Canyon	139	1.00	100	
Curtis Matthews	1520	3127	Modoc	Puget Creek	133	1.00		1,000
Bank of Tellama	1542	3490	Tehama	Pelican Lake	140	1.75		2,500
C. D. Crawford	1545	3173	San Diego	Sacramento River	200	2.50		10,000
D. W. Stirling	1549	3216	Inyo	Boundary Creek	160	2.00		500
M. F. Suk	1553	2934	Sonoma	Nine Mile Creek	100	1.25		8,000
J. Ruckstuhl	1555	3436	Contra Costa	Russian River	170	2.12		5,000
W. O. Blusugame et al.	1558	3432	Modoc	San Joaquin River	660		335	5,300
F. W. Hooper	1562	3611	Modoc	James Flat Drainage Area	120	1.50	25	2,000
Can Irrigation Company	1577	2716	Mono	Unimined spring	215		1,829	100,000
C. W. March	1582	2947	Modoc	Mill Creek	151		164	75,000
G. N. Farnsworth	1606	3386	Colusa	Thomas Creek	1,531	19.13		10,000
Alma Loma Vineyard Company	1611	3612	San Bernardino	Sacramento River	260	2.50		3,000
James G. King	1616	3655	Trinity	Unimined stream	132	1.65		5,000
D. F. Koeltz	1620	3516	Stanislaus	Big French Creek	240	2.47		2,000
George Vogelsang	1621	3552	Tehama	Stanislaus River	238	2.97		3,500
Mrs. Laura Fredas	1633	3700	Tehama	Sacramento River	105	1.31	30	20,000
Otto G. Wilhelm	1641	3660	Ventura	Sacramento River	120	1.50		20,000
Borch and Cox	1646	3423	Yolo	Sacramento River	588	7.25		

NOTE.—All projects of 100 acres or more are listed by name. Projects of less than 100 acres, including permits issued for domestic, stock and industrial uses are shown as a single group at the end of the table. Cancelled filings are not included.

Year	Project	County	Acres	Value	Cost	Benefit	Notes
1853	D. H. Atkins	San Mateo	3286	720	9.00	155	
1854	D. H. Atkins	San Mateo	3308	160	2.00	145	
1855	Mary O. Felchner	Los Angeles	3521	140	1.75	200	
1856	F. Fagon and A. Pucinelli	Calaveras	3640	440		55	
1858	Bruck Reclamation District 2033	San Joaquin	3613				
1864	Friesleben Estate Company	Butte	3356	4,355	54.40		
1865	Los Vepels Land and Water Company	Yuba	3288	987	10.00		
1867	Madge Swim Jackson and D. H. Swim	Solano	3474	6,360	30.00	86,000	
1869	Edwin W. Ehlmann	Alpine	3611	103	1.28		
1870	Pacific Gas and Electric Company	Butte	3706	3,640	1.25	4,160	
1881	Homer C. Jack	Nevada	3550	14,120		29,870	
1891	Chas. and Bryte	Lassen	3188	1,726		1,280	
1895	Hastings Reclamation District No. 830	Sutter	3247	771	9.63		
1897	Edwin W. Ehlmann	Contra Costa	3708				
1898	E. F. E. Burdick	Inyo	1555	3,598	44.60		
1909	Ed. Howell	Mendocino	3486	160	2.80	217	
1910	Mrs. Anna Gambrell	Mendocino	3585	198	2.47		
1918	Devinson Ranch Company	Yuba	3766	104	1.30		
1921	J. H. Jones	Yolo	1524	101	1.00	60	
1922	J. H. Jones	Butte	1722	2,564	38.30		
1925	Harriet W. Brown and G. W. Greenwood	Butte	3332	1,617	6.00		
1930	A. B. Tyler	Tehama	1500	200	1.50		
1933	Hastings Reclamation District 2060	Solano	3767	2,065	33.31		
1939	D. D. E. Kellner	Stanislaus	3771	7,311	91.50		
1944	L. J. Gaultle	Lake	3797	115	1.44		
1947	W. F. Dietert	Lake	3069	142	1.77		
1953	W. W. Schlossman et al.	San Joaquin	1933	500	6.25	1,100	
1953	Herbert F. Strecker	San Joaquin	3518	11,375	179.60		
1955	Frederick Wirt	San Joaquin	3701	589	7.48		
1957	Pennsada Farms Company	San Joaquin	3433	100	1.00		
1958	Pennsada Farms Company	San Mateo	3434	2,400		1,000	
1959	Pennsada Farms Company	San Mateo	3135	2,400		1,000	
1961	Homer C. Jack	Lassen	3187	1,720	6.50		
1963	W. O. Blasingame et al.	Modoc	3340	1,515		4,832	
1968	Hot Spring Valley Irrigation District	Modoc	3353	2,400		50,000	
1969	J. Melbroun	Modoc	3398	9,616		1,926	
1970	H. V. Land Company	Butte	2777	2,398		15.00	
1970	Theda Dunda and J. Patrom	Inyo	3149	580	7.00	130	
1983	Devinson D. and John J. Koek	San Mateo	3971	130	1.88		
1985	Sutter Investment Company	Sutter	2973	463	5.00		
1988	Sutter Investment Company	Sutter	1698	451	5.81		
1993	Sarah J. Watson	Napa	3740	3,010	43.87		
1994	Lewis White et al.	Siskiyou	3688	320	4.00	420	
1845	San Joaquin Irrigation District (proposed)	San Diego	2875	492	1.00		
1944	Smaller projects			7,187	82.40	1,393	

San Ysidro Irrigation
344 smaller projects

TABLE 24.
Permits Issued for Power Purposes During Biennial Period Ending September 1, 1924.

Name of permittee	Permit number	Application number	County	Source of supply	Second-foot granted	Acres-foot granted	Theoretical horse-power to be developed	Estimated cost
R. M. Clarke	1152	2239	Calaveras	Eggaranza Creek	8 00		273	\$5,000
Yuba River Power Company	1154	2197	Yuba	North Yuba River	7 00	5,000,000	19,886	1,500,000
Turlock Irrigation District	1164	1532	Tuolumne	Tuolumne River		325,000	106,926	4,550,000
San Geronimo Power Company	1166	1532	Tuolumne	White Water River	3,690 00		4,916	4,550,000
Uten Mining Company	1205	2977	San Bernardino	Highland Creek	15 00	6,114	3,264	298,953
P. B. Cross	1303	77A	Tuolumne	Deer Creek	150 00		18,629	1,500,000
Margaret A. Straughen	1304	1376	Butte	West Branch Battle Creek	10 00		131	1,699,618
Yuba River Power Company	1324	2992	Yuba	North Yuba River		10,000	20,682	1,500,000
Mount Shasta Power Corporation	1354	3026	Shasta	Pitt River	3,000 00	32,850	106,700	12,960,000
Mount Shasta Power Corporation	1372	1891	Shasta	Boulder Creek	5,000 00		78,409	9,000,000
E. Fletcher	1373	1892	San Diego	Peader River	50 00		9,223	390,000
R. Fletcher	1474	2915	Butte	North Fork Merced River	15,000 00		47,669	
City of Wilkeson	1478	2435	Narapasa	Kanaka Creek	3 00		26	1,000
A. A. Stanton	1487	2399	Santa	San Joaquin River	20 00		61	1,000
A. Madlen	1495	2492	Santa	Mill Creek	175 00		6,969	
San Joaquin Light and Power Corporation	1496	2816	Fresno	South Fork American River	65	10	154	1,215
J. G. Wells	1502	2867	Santa Cruz	Jad Canyon Creek	5 00		40	4,000
City of Sacramento	1528	2853	El Dorado	Gold Creek	1 00		357	5,000
R. D. Warnock	1540	3341	Inyo	Glenn Creek	18 50		11	10,000
E. D. N. Lelle	1541	3231	Trinity	North Battle Creek	1 00		2,722	25,400
Andrew Danguard	1575	3089	Tehama	North Fork Rosh Creek	50 00		4	500
Pacific Gas and Electric Company	1580	2754	Mono	South Yuba River	3 00		2,098	204,580
Roy Carson	1603	3177	Nevada	Buhl Creek Spring	25 00		182	184
Excelsior Water and Power Company	1624	3354	Inyo	Jail Canyon Creek	1 00		114	10,000
H. M. Thurman	1625	3122	Inyo	Deer Creek	1 00		167	15,000
H. M. Thurman	1626	3223	Tulare	Arbun Ravine	3 50		1	250
California Hot Springs, Incorporated	1649	3541	Placer	Fordyce Creek	20	26,670	17,170	745,500
Wm. Kessling	1667	3086	Nevada	Beck Creek	100 00		8,693	
Pacific Gas and Electric Company	1682	2750	Nevada-Placer	Rock River	25 00	8	880	15,000
Pacific Gas and Electric Company	1683	2753	Shasta	Tuolumne River	1,725 00		22,543	480,000
Mount Shasta Power Corporation	1687	3650	Stanislaus	Tuolumne River	1,500 00	150,000	19,210	360,000
Turlock Irrigation District	1699	3139	Stanislaus	Unamed spring	03		1	800
Modesto Irrigation District	1700	3312	San Bernardino	Jesus Maria Creek	3 00		30	4,500
Jacob Hill	1702	2657	Calaveras	Klamath River and Bluff Creek	9,000 00		92,045	9,100,000
J. S. Jack and Mazini Gathavara	1703	3401	Humboldt	Klamath River	3,075 00		32,727	2,500,000
H. L. Jackson	1704	1847	Humboldt	Klamath River	3,000 00	89,655	103,295	8,000,000
Electro Metals Company	1705	1890	Humboldt	North Fork Rush Creek		4,500	5,040	160,000
Electro Metals Company	1706	2187	Humboldt					
Nevada-California Power Company	1708	2187	Humboldt					
	1762	3419	Mono					

Southern California Edison Company	1705	1347	Madera	North Fork San Joaquin River near Iron Creek			85,000
Southern California Edison Company	1706	1348	Madera	Granito Creek			54,000
Southern California Edison Company	1707	1349	Madera	West Fork Granite Creek			54,000
Southern California Edison Company	1708	1350	Madera	Jackass Creek			20,000
Southern California Edison Company	1709	1351	Madera	Middle Fork San Joaquin River			220,000
Southern California Edison Company	1800	1352	Madera	Chiquito Creek			120,000
Southern California Edison Company	1801	1353	Fresno, Madera	South Fork San Joaquin River	500 00		200,000
Southern California Edison Company	1802	1354	Fresno, Madera	San Joaquin River	2,200 00		400,000
Southern California Edison Company	1803	3373	Madera	West Fork Granite Creek			46,000
Southern California Edison Company	1804	3502	Madera	Chiquito, Bulls and Power House Creeks	725 00		
Southern California Edison Company	1805	3503	Madera	Chiquito and Mugler Creeks	650 00		
Southern California Edison Company	1806	3504	Madera	Chiquito Creek	50 00		7,000
Southern California Edison Company	1807	3505	Madera	Jackass and West Fork Jackass Creek	900 00		
Southern California Edison Company	1808	3506	Madera	Jackass Creek	720 00		
Southern California Edison Company	1809	3507	Fresno	South Fork San Joaquin River			5,000
Southern California Edison Company	1810	3508	Madera	Middle Fork San Joaquin River	500 00		10,000
Southern California Edison Company	1811	3509	Madera	Middle Fork San Joaquin River	800 00		80,000
Southern California Edison Company	1812	3510	Madera	San Joaquin River	850 00		60,000
						559,410	80,000,000

TABLE 25.
Permits Issued for Mining Purposes During Biennial Period Ending September 1, 1924.
(Cancelled applications not included.)

Name of permittee	Permit number	Application number	County	Source of supply	Second-foot granted	Acres-foot granted	Estimated cost
M. Weston	1558	2500	El Dorado	Oregon Gulch	2 50		
A. Amend	1560	2557	Butte	Charles Ravine Creek	50		
Clende Wilson	1561	2575	Amador	North Fork Dry Creek	183 00		\$1,200
Revenue Copper Company	1564	2507	Inyo	Knight's Canyon	50		
H. H. Hunter	1580	2808	Butte	Mill Creek	1 25		
Metals Mining Corporation	1597	2900	Shasta	Shakivon	10		100
A. L. Flanagan	1598	2823	Shasta	Nigger Ravine	11 00		800
F. L. Kendal	1599	2927	Trinity	East Fork, Stewart's Fork, Trinity River and Stope Creek	43 00		2,500
F. L. Kendal	1600	2988	Trinity	East Fork of Stewart's Fork of Trinity River	19 50		2,500
T. M. Gibson	1607	2712	Trinity	Canyon Creek	50 00		30,000
M. and H. Knutson	1609	2858	Del Norte	West Fork Althouse Creek	40 00		2,500
H. Pechl	1636	2941	San Bernardino	East Fork Loring Creek	3 00	30	3,000
Birch Oil Company	1640	12	Los Angeles	Canado del Rio	65		500
F. H. Osgood	1643	2768	Del Norte	Illinois River	50 00		40,000
D. T. and F. M. Bohall	1644	2869	Inyo	Woods Creek	25		42,000
H. W. A. Decker et al.	1649	1597	Humboldt	Campbell Creek	50 00		10,000
W. B. Corbin	1650	1598	Humboldt	Tish-Tungas-Tang Creek	75 00		20,000
R. Duran	1651	1775	Humboldt	Mill Creek	50 00		10,000
R. Myrick	1657	2427	San Bernardino	Lead Spring and Moashine Spring	12		1,200
John Xerimay	1664	3054	Siskiyou	Margat Creek	1 25		1,200
J. H. Gasline	1670	3191	Butte	Karl Gulch	1 50		10,000
H. L. Worley et al.	1681	2283	Inyo	Kane Spring and Goler Canyon	23		100,000
Masonic Mines Association	1685	2151	Shasta	Canyon Creek	60 00	8,212	6,000
G. H. Marsh	1686	3279	Inyo	Crater Lake Springs (0) ---	14		5,000
Warren V. Clark	1687	2889	Calaveras	Crater Canyon	2 00		3,000
A. E. Smith	1688	3250	Butte	Mokelumne River	3 00		5,000
J. A. Stiller	1697	3147	Trinity	Middle Butte Creek	15 00		3,000
A. A. Seaton	1698	2400	Mariposa	East Fork of Stewart's Fork of Trinity River	3 00		500
C. R. Yaker	1699	3262	San Bernardino	North Fork of Merced River	12		1,000
W. W. Kadenbarger	1506	2742	Nevada	Sheep Spring	3 00		2,000
H. C. Wadson	1508	3072	Placer	Logan, Union, Eastern, Missouri Canyons	03		1,000
C. A. Snider	1516	3346	Inyo	Unnamed spring	1 00		750
C. R. Sakasch	1527	3360	Inyo	Bushy Creek Number 2	67		1,500
W. E. Baldwin	1503	3338	Siskiyou	Burro and Grapevine Springs	3 00		900
American Magnesium Company	1570	2851	San Bernardino	Salmon River	25		5,000
American Magnesium Company	1571	2852	Inyo	Springs (3)	01		7,000
J. Irving Towell	1618	3067	Inyo	Goler Wash	05		50,000
H. M. Thurman	1627	3225	Inyo	Keane Springs	1 00		10,000
H. M. Thurman	1628	3326	Inyo	Jul Canyon Creek	14		2,500
Chad Yake	1644	3725	San Bernardino	Barrett Spring	06		

TABLE 25.
Permits Issued for Municipal Purposes During Biennial Period Ending September 1, 1924.

Name of permittee	Permit number	Application number	County	Source of supply	Second-foot granted	Acres-foot granted	Population	Estimated cost
City of Los Angeles	1277	2944	Inyo	Hogback Creek	10 00	1 100	576,700	\$5,200
Town of Antioch	1382	2713	Contra Costa	San Creek	1 50	1 100	576,700	60,000
Peoples Water Company	1329	165	Contra Costa	San Pablo Creek		16,880	250,000	2,000,000
Town of Susan City	1436	3227	Saline	Unnamed canyons		130	770	3,700
City of Los Angeles	1490	444	Inyo	Cartago Creek	10 00		576,700	
City of Los Angeles	1438	2929	Inyo	Owens River	17 00		576,700	15,000
City of Fort Bragg	1630	3451	Trinity	Swift Creek	45		2,220	
Coronado Water Company	1724	1831	San Diego	Underground flow	4.44 to 4.65		3,290	125,000
North Fork Piawm Creek								
Woodruss Creek								
Wadous Creek								
East Fork of Stewart Fork of Trinity River								
Unnamed spring								
Black Canyon Springs								
Unnamed spring								
Unnamed spring								
Sleep Canyon Creek, Sally Dugman Creek								
Clark Creek and tributaries								
Allen Creek								
Humboldt	3487							
Siskiyou	2416							
Siskiyou	2912							
Trinity	2538							
San Bernardino	3720							
Inyo	3608							
San Benito	3813							
San Bernardino	2932							
Mono	2469							
Trinity	3656							
Trinity	3670							
L. H. Decatt	1654							
J. Saffrony	1661							
J. Saffrony	1662							
J. A. Stiller	1671							
Capon Lime Products Company	1677							
L. O. Ray and J. W. Messick	1686							
San Benito Asbestos Company	1735							
O. Curtis	1760							
Elmer Magner Mines Company	1761							
Morris Group Mining Company	1764							
Morris Group Mining Company	1765							

Biennial Report
OF THE
California State Library
1924

CONTENTS.

	Page
REPORT OF LIBRARIAN.....	4
THE LIBRARY FUND.....	4
STAFF	5
STAFF FUND	6
NEW BUILDING	6
MEETINGS AND PUBLICITY	7
LIBRARY INSTITUTES	8
EMPLOYMENT AGENCY	8
BOOKS FOR THE BLIND DEPARTMENT.....	9
CALIFORNIA DEPARTMENT	10
CATALOG DEPARTMENT	11
DOCUMENTS DEPARTMENT	11
LAW AND LEGISLATIVE REFERENCE DEPARTMENT.....	11
PERIODICALS DEPARTMENT	13
REFERENCE DEPARTMENT	13
SUTRO BRANCH	13
COUNTY FREE LIBRARIES.....	14
LIST OF COUNTIES HAVING COUNTY FREE LIBRARIES.....	15
LIBRARY OUTLOOK	16
APPENDIX A—INCOME AND EXPENDITURES FOR SEVENTY-FOURTH AND SEVENTY-FIFTH YEARS	17
APPENDIX B—EXPENDITURES FOR SEVENTY-FOURTH YEAR.....	18
APPENDIX C—EXPENDITURES FOR SEVENTY-FIFTH YEAR.....	19
APPENDIX D—VOLUMES IN LIBRARY.....	20
APPENDIX E—BOARD OF LIBRARY EXAMINERS.....	20

Biennial Report

OF THE

California State Library

FOR THE

Seventy-fourth and Seventy-fifth Fiscal Years

JULY 1, 1922, TO JUNE 30, 1924



CALIFORNIA STATE PRINTING OFFICE
FRANK J. SMITH, Superintendent
SACRAMENTO, 1924

REPORT OF THE STATE LIBRARIAN

To the Governing Board of the Department of Finance.

GENTLEMEN: I beg leave to submit herewith my report covering the activities of the California State Library during the seventy-fourth and seventy-fifth fiscal years, ending June 30, 1924.

THE LIBRARY FUND

It may seem more or less stereotyped to begin this report, biennium after biennium, with a consideration of finances. But a library is so dependent upon funds for results that logically there is no other starting point in the story of its achievements. It has no stock in trade by whose turnover new strength may be gained. When its funds are expended for books and for work thereon such funds are converted into a form possible of great intellectual, spiritual and even practical returns to the users of libraries; but so far as the library itself is concerned they no longer have purchasing power. Hence as a library grows in book strength, as it reaches out to a clientele growing in power of use and in numbers, it is essential that resources more or less gradually expand.

In accordance with the above mentioned principles, two years ago we prepared a budget which showed an increase over the then current appropriation of \$72,025. The new state administration which took office in January 1923 came into power under promise to reduce state expenditures. So the library instead of receiving the \$377,925 asked for, or even the \$305,900 appropriated for the preceding biennium, was cut to \$203,210. We hold that it is our duty to set forth as clearly as possible the amount of money the state is justified in expending in library service; and, that having stated our case, it is our province to work with all possible skill to make whatever appropriation may be fixed do the greatest volume of our work. This plan we have cheerfully followed.

In a financial way the State Library suffered reverse once before; in 1911 through confusion in amendments to the Political Code the monthly maintenance fund was reduced from \$5000 to \$3500, despite the fact that the Legislature had passed an amendment which raised the amount to \$7500. The governor saw fit not to sign the latter amendment. In that earlier time it was necessary to reduce expenditures for books and for all other purposes, to discontinue sending out traveling libraries—a move which resulted in benefit, not harm—and to discharge several members of the staff.

On July 1, 1923, similar and even more drastic measures were taken. Twenty-five employees were permitted to go. The process of reduction was a gradual one, reaching its culmination at the beginning of the new fiscal year; hence it was possible to help the outgoing members of the staff to secure employment elsewhere. We are happy to say that in almost every instance satisfactory positions were found.

While funds have been sharply reduced, prices have not come down. In fact books have gradually advanced, supplies of all kinds have either stood still or gone up.

STAFF

Of the 69 members of the staff in employment two years ago only 30 remain. The heads of departments who get fair salaries and have developed a fixed attachment for their employment may be counted upon to stand by. During the past two years, however, one head of department resigned, and the reduction in funds operated to vacate three other major positions.

But when it comes to the secondary line of defense, the mortality has been frightful: scarcely a "here" will be heard when the roll of two years ago is called. When we reach the lower ranks there is a turn over not only once, but even twice or three times. Capable young women come into the library as messengers, typists, and clerical aids. They are fired with the ambition to be librarians, to work with books. They apply themselves, learn accuracy, become dependable employees capable of taking a simple piece of work and carrying it through. In time they would in all probability become satisfactory library workers. But few of them are willing to remain with the library when salary increases are so few and so small. The result is that the library has become a sort of training school for other departments of government and for business houses. Library young women are popular, they go elsewhere to secure pay that we can not give them, and we go on with the treadmill of training others and still others.

It is unfair that the library can not compete with other employers, state or business. The frequent turn over is a great detriment to the service. A five dollar a year increase does not look like progress to youth, which will almost invariably sacrifice the future for immediate gains.

Milton J. Ferguson, Librarian.
Miss Mahel R. Gillis, Assistant Librarian and Head of Books for the Blind Department.

Herbert V. Clayton, Law and Legislative Reference Librarian.

Miss Eudora Garoutte, Head of California Department.

Miss Alice J. Haines, Head of Documents Department.

Mrs May Dexter Henshall, County Library Organizer.

Miss Annie Lowry, in charge of Periodicals and Binding.

Wm. H. Lugg, Head of Shipping, Repairs, etc., Department.

Miss Beulah Mumm, Reference Librarian.

Miss Ida G. Munson, Head of Catalog Department.

Miss Myrtle Ruhl, in charge of Order Department.

Miss Beryl Andrews, Assistant.

Miss Helen M. Bruner, Assistant, Sutro Branch, San Francisco.

Miss Alice Chenn, Assistant.

Miss Ella A. Clark, Indexer.

Miss Benneta Colton, Assistant.

Miss Mae Davies, Assistant.

Miss Margaret Dennison, Assistant, Sutro Branch, San Francisco.

Mrs Gerna R. Dickson, Assistant.

Miss Carmelita Duff, Assistant.

Miss Ruth Ferguson, Temporary Assistant.

Miss Dorothy Geeslin, Assistant.

Miss Angelina Grant, Assistant.

Miss Zilla Grant, Assistant.

Miss Florence Lamb, Bookkeeper.

Mrs Bessie Heath McCrea, Assistant.

Miss Alice Miller, Assistant.

Miss D. Florence Montfort, Assistant.

Miss Mary V. Provines, Assistant.

Miss Dorothy Puffer, Assistant.

Miss Irene E. Ryan, Assistant.

Miss Lily M. Tilden, Assistant.

Miss June Vhadyka, Assistant.

Mrs E. D. Waldron, Assistant.

Miss Marguerite Walker, Stenographer.

Miss Caroline Wenzel, Assistant.

Mrs Ina Brosseau, Book Repairer.

Miss Emma F. de Merritt, Book Repairer.

Charles T. Edwards, Assistant Shipping Clerk.

Arden Hall, Assistant Shipping Clerk.

Wm. G. Lyons, Assistant Shipping Clerk.

Addalbert Morris, Messenger.

Vera Palermo, Messenger.

Leona Rasmussen, Messenger.

J. L. Foss, Janitor.

G. A. Klees, Janitor.

Harry A. Simons, Elevator Operator.

The following persons have been on the staff of the Library during the period covered by this report, but are not now in our service:

Shirley Abramson, Messenger.	Anita Knopf, Stenographer, Sutro.
Mrs Martha Anderson, Temporary Typist.	Marie Lamont, Assistant, Sutro.
Joyce Backus, Assistant.	Rachel Look, Assistant.
Dorothy Beach, Clerical Aid.	Anna McAnear, Dictaphone Operator and Typist.
Lalla Bedford Assistant.	N. Ruth McCullough, Assistant.
Vivian Boyd, Clerical Aid.	Dorothy McGilvray, Messenger.
Ethel Bryte, Assistant.	M. Ruth McLaughlin, Assistant, Sutro.
Rosa F. Butler, Assistant.	Laura Manhart Peters, Assistant.
J. E. Chorley, Messenger.	Ronald Miller, Messenger.
Anna Creaner, Assistant.	Mrs Mae Moore, Book Repairer.
James Creason, Messenger.	Catharine J. Morrison, Home Teacher for Blind.
Essie M. Culver, Library Visitor and Instructor.	Bethel Oswald, Messenger.
Arthur M. Day, Shipping Clerk.	Albert Oughton, Shipping Clerk.
Carol Deane, Temporary Typist.	Wyman Pease, Shipping Clerk.
Abbie Doughty, Assistant.	H. C. Peterson, Collector of California.
Elizabeth Etzel, Dictaphone Operator and Typist.	R. N. Polmere, Janitor.
Roy Fefley, Part-time Messenger.	Jos. H. Quire, Law and Legislative Reference Librarian.
Myrtle G. Fields, Messenger.	Mrs Frances Haub Raymond, Assistant.
Kate M. Foley, Home Teacher for Blind.	Louise Reynolds, Messenger.
Mrs Thelma Foss, Book Repairer.	Mrs Wilma Scott, Book Repairer.
Sidney A. Hall, Messenger.	Blanche L. Shadle, Assistant.
Schuyler C. Hamlin, Temporary Janitor.	Mrs Laura Steffens Suggett, Branch Librarian.
Edmond Herrera, Messenger.	Grace Taylor, Assistant.
Margaret Hogan, Messenger.	Marie E. Taylor, Assistant.
Fred Joseph, Messenger.	Mrs Olive M. Treichler, Assistant.
Elenora Kaeuper, Messenger.	Mrs Beth McIntire Wood, Assistant.
Margaret Kilgariff, Assistant.	

The following temporary laborers have also been employed:

John Hall.	Walter Stenhouse.
L. R. Shanley.	Bernard Ward.
J. Sheedy.	

STAFF FUND

From time to time the staff has had occasion to use money for staff purposes. The members have always cheerfully contributed; but each time it was necessary for some one to make the collection. Finally in November, 1922, a plan of regular monthly payments of from ten to twenty-five cents each, according to salary, was adopted by the staff; and has since that date been in operation. A supply of dishes and silverware has been purchased for use at staff meetings, picnics and parties, thereby relieving members of the old time burden of borrowing. Flowers are bought from this fund when the staff as a whole desires to express joy or sorrow. Refreshments are provided from the same source for staff meetings. The plan has worked out to the satisfaction of every one.

NEW BUILDING

The new Library and Courts Building has made such progress as to give one some idea of what it will look like when finished. The memorial vestibule promises to be a room of fine proportion and great beauty. It is so placed as to comply with legislative instruction for such a feature and at the same time admits of visiting which will not interfere with other functions of the building. The main reading room, the law reading room and the California room, all on the third floor, will give us the space and the dignity that those departments have always lacked. The public catalog room has certain architectural

qualities which will make it more than merely a place to consult a card catalog. A spacious prints room on the fourth floor will permit of the proper display and use of the prints collection which has been made during the past few years; and of whose qualities the public is as yet unaware.

The courts will have admirable quarters on the fifth, or top floor of the building. Here also space has been found for a picture gallery, and it is hoped that gradually public spirited citizens may take satisfaction in offering, either as a loan or as a gift, works of art, especially of California origin, of which the state may be proud.

One of the outstanding features of this splendid building will be the sculptured pediment, the work of Edward Field Stanford, Jr., setting out in allegorical form something of the history and aspirations of California, the state. Beneath the pediment will be engraved the line, "Into the highlands of the mind let me go," which it is believed is equally applicable to the functions of the courts and the library, the two tenants of the building.

The fact that a sum of money well over \$1,000,000 is needed to complete the two buildings in the group of new state edifices puts into the future the problems of moving and becoming settled in the new quarters. It must be emphasized, however, that present staff and present funds will alike be wholly inadequate to a reasonably efficient operation of the new plant.

MEETINGS AND PUBLICITY

It has continued to be our practice to attend and to take part in library and kindred meetings. We were not represented at the annual conference of the American Library Association at Hot Springs, Arkansas, in 1923, but were able to make the 1924 convention of this organization at Saratoga Springs, New York. The librarian spoke before a general meeting at Saratoga Springs on "What people are reading in California," a paper which later was published in "The Library Journal."

Our funds have not allowed of our having as many members of the staff at meetings as was formerly the custom. We were represented at the 1923 convention of the California Library Association and of the County Librarians in the Yosemite Valley by the librarian, the assistant librarian, and Mrs Henshall and Miss Culver. The same persons, with the exception of Miss Culver, were also present at the 1924 meeting of these organizations at Pasadena.

The library organizer has regularly attended the conferences of the California School Superintendents. We are gratified to be able to record increasing satisfaction on the part of the school people, from the State Superintendent of Public Instruction down, with our library system, and especially with the service given to schools through the county libraries.

In April, 1924, the librarian was called to New York City to take part in a conference on library training. During this biennium he has also been honored by being elected president of the League of Library Commissions to a two-year term which expires December 31, 1924.

We joined with the County Librarians in preparing an exhibit for the San Francisco-Oakland conference of the National Education Association. The exhibit was a good one and held out hope that we would

be able to explain to the educators of the nation what we were trying to do for the schools of California through the agency of the county library system. But the plan of holding meetings on both sides of the Bay lead to so much confusion and consumed so much time that the message was all but lost.

We are constantly called upon to prepare articles of library matters which have appeared in *The Library Journal*, *Sierra Educational News*, *The Christian Science Monitor*, etc., and of course in *News Notes of California Libraries*.

LIBRARY INSTITUTES

The plan announced in the last report of holding library institutes for younger library employees who were unable to secure adequate training has had to be abandoned. Our reduced staff is hard pressed to keep up with the routine of every day's work, and can not undertake such an additional burden, however important it may appear to be.

The library organizer, each year, gives a course of lectures on the county library system before the students taking the library school work in the University of California. Quite clearly, this is the best plan now open to interest young college women in the county library as a field of popular service.

We have discontinued giving correspondence lessons in library subjects, because results did not seem to warrant use of time necessary, and also because persons desiring this type of instruction may get it from an eastern school organized on an ambitious plan.

EMPLOYMENT AGENCY

During the past biennium we have continued to conduct an employment agency. Unfortunately, the results do not seem of greatest importance. Now and then we have been able to effect a placement which has produced excellently. But as heretofore we are handicapped in not, for the most part, having personal acquaintance with candidates for places, and are obliged to depend upon correspondence. Now unfortunately most references are of no value; because, of course, only names of friends are consciously submitted. Many persons would be helped rather than hindered, if, in submitting their names for new positions, they would give two sets of references: friends, and enemies.

Again we would emphasize the fact that there are few higher library positions in California: and naturally there are fewer vacancies in this class. Well trained, even if only slightly experienced, younger librarians may easily find employment: especially if they are willing to start with fair salaries. Those who have ability need not wait long for advancement. It is, however, more or less futile for the unknown out of state assistant to expect to come to the coast at a much higher salary than the home folks are willing to pay him.

During the period covered by this report we have placed forty persons. We find, however, that those whom we assist do not always report positions secured through us: the total, therefore, is probably somewhat higher. One of the most satisfactory connections which resulted through our efforts was the exchange of positions for a period of a year effected between a California county library assistant and an assistant in a large eastern city library. If such exchanges could become more frequent, we feel that good would inevitably result both to libraries east and west, and also to assistants.

BOOKS FOR THE BLIND DEPARTMENT

Several important changes have occurred in the Books for the Blind Department during the past two years. In January, 1924, Miss Helen M. Bruner, who has had such a large part in the work of the department since 1915, was put in charge of our Sutro Branch in San Francisco. The vacancy thus made was filled temporarily by Miss Mary Virginia Provines, who served until April 1, 1924. She was succeeded by Miss Carmelita Duff, for the past four years librarian of the Plumas County Free Library. While Miss Bruner's familiarity with the work and her interest in it are naturally very much missed, we are fortunate to have secured someone of Miss Duff's training and personality to carry on the task of serving our blind citizens, and the work is going forward splendidly.

On account of the decrease in our appropriation, we have discontinued issuing News Notes since April, 1923. This little publication, reprinted each quarter from News Notes of California Libraries, gave statistics regarding the Books for the Blind Department and a list of the books added during the quarter. Since its discontinuance we have been issuing mimeographed lists of accessions now and then, but hope to resume the printed lists later.

On July 1, 1923, home teaching of the blind was discontinued as a State Library activity. Since our staff had to be materially reduced, it did not seem logical to retain this teaching feature of the work. Our former home teachers, Miss Kate M. Foley and Miss Catharine J. Morrison, have continued the work, however, having been taken over by the State Board of Control.

We are having two fine collections of books given us in Revised Braille. The United States Veterans' Bureau is donating sixty-eight titles and the Permanent Blind Relief War Fund with offices in Paris and New York is sending us many books in French and promises many likewise in English. Both of these collections are intended primarily for blinded veterans, but as we have been able to locate only about a half dozen blinded veterans of the world war in the state, the books are very quickly released for use by the civilian blind also.

The U. S. Veterans' Bureau has shown splendid judgment in choosing many popular Western stories, such as Curwood's, Beach's, Zane Grey's, etc., to emboss, as we have very little of this type of book. It has also selected non-fiction books in much demand, as Thomson's Outline of Science, Van Loon's Story of Mankind, and The Letters of Walter H. Page. We feel very grateful to these two organizations for adding so generously to our stock of books for the blind.

Gifts of hand-copied books are continuing, notably those from the still devoted Women Volunteers of Oakland, some individual members of the San Francisco Red Cross, the National Braille Transcribers' Society, and several of our borrowers.

The California Society for the Blind was formed in San Francisco this past year. The head of our Books for the Blind Department is on the Advisory Committee.

Books, etc., added.....	1,988
Books, lost, discarded, etc.....	80
Total volumes.....	16,336
Borrowers added.....	395
Borrowers lost by death.....	85
Total borrowers.....	2,098
Circulation.....	69,712

Home Teaching Statistics, July 1, 1922 to June 30, 1923

Pupils graduated.....	67
Still carried.....	118
Total number of lessons given.....	2,158
Hours of correspondence and preparing of lessons.....	719
Visits and calls paid.....	166
Visits received.....	132
Clubs, schools, etc., addressed.....	14

CALIFORNIA DEPARTMENT

Work of the California Department has been very seriously handicapped by the fact that so much of its material has been placed in storage. Several thousand volumes of bound newspapers are thus made inaccessible; and prospective users of files to be found no place else are so eager that they would gladly undertake the task of digging volumes wanted out of the great bulk of material in storage. Such effort would, of course, be futile and cannot, therefore, be permitted.

The work of the department is further retarded by the inadequacy of our filing facilities for manuscripts, broadsides, leaflets, pictures, photographs, etc. With the knowledge that some day the new building would be occupied, we have kept to a minimum expenditure for this sort of equipment which would scarcely be a quality and design suited to new quarters. As the people have learned of our work in this field they have with greater freedom sent us their treasures which naturally we can not refuse to accept: hence our difficulties grow greater.

One of the most interesting pieces of work carried on during the period covered by this report is the exhibit maintained in the rotunda of the Capitol building. Here in eight cases we have selections of prints, manuscripts, ephemera of the state's yesterdays, swords, revolvers and other smaller museum articles. The interest of the public has proven so great that scarcely a moment can be found when visitors are not earnestly studying the cases. When adequate space is available in the new building we feel sure that this interest may easily be maintained and even greatly increased. The exhibit has been of practical benefit in that people are thus informed of our desires and are lead to bring in articles of the kind we want.

Among the notable donations of these two years are the following:

Elizabeth S. Benton. The sermons, diaries, letters, pictures and miscellaneous material relating to her father, Dr. Joseph A. Benton, a pioneer of 1849, the first Congregational minister in Sacramento.

Mrs Annie K. Bidwell estate. Gen. Bidwell's papers, letters, diaries, account books, pictures, relics, books and pamphlets; also a life-sized oil painting of the General.

Margaret Blake-Alverson. Diaries, musical programs, reminiscences, letters, pictures.

Charles H. Hendel. Pictures, field notes, books, pamphlets, miscellaneous documents, maps.

Caroline Sexton. Valuable files of early Butte County papers, pamphlets, pictures, broadsides, books, miscellaneous material, gathered by her father, Judge Warren T. Sexton.

Solon H. Williams. Vigilance committee material, gold scales, large collection of autographs of prominent people, scrap books, pictures, exempt Fireman's badge and certificate, theatre programs.

CATALOG DEPARTMENT

Number of books cataloged	8,737
Number of cards added to files	71,735
Cards received and filed in Union Catalog	288,319
Continuations and periodicals added	4,560

Many maps, pamphlets, cameragraphs, pictures and prints have been cataloged and filed.

DOCUMENTS DEPARTMENT

The department has received, entered and filed 37,148 government publications, and has distributed to libraries 22,336 California state publications. Public Affairs Information Service Bulletin and other lists have been checked regularly and documents material requested.

LAW AND LEGISLATIVE REFERENCE DEPARTMENT

The biennium was ushered in in this department by the receipt, from each of the rival candidates for the Republican nomination for governor, of requests for information regarding the cost of government in this and a selected few of the other states. During the next few months some time was devoted to checking up our legal textbooks with a current law book catalog in order to have available a list of our needs along that line. Following that considerable time was devoted to the revision of some of the material in our legislative reference vertical file. Prior to the 1923 session of our Legislature, during it, and since then, we have compiled bibliographies, citations to the laws of the various states, or short typewritten bulletins on the following subjects: civil service pension laws, capital punishment, pollution of railroad rights of way, standard size of bricks, automobile banditry, the carrying of concealed weapons, veterans' welfare boards, testamentary disposition by wife of her share of community property, advisory opinions, investment of state funds of this state, jury verdicts in criminal cases, injunctions in trade and labor disputes, community property, old age pensions, eradication of contagious and infectious diseases of live stock, indemnities for killing of diseased live stock, and others. We have also prepared: a revision of the list of rules of the various state and federal courts as published in the national reporter system; a list of criminal syndicalism laws, together with a list of the leading decisions and articles relating thereto; a list of the constitutional provisions of the various states relative to the granting or loaning of the credit thereof; a list of current county officers' salary acts; lists of current California city and county charters and citations thereto; and a bar association proceedings want list. We have revised and brought down to date: record of direct legislation in California; initiative and referendum in California; courts of domestic relations; lists of California law libraries; and others.

The usual handbook of information for members of the Legislature was prepared just prior to the convening of the 1923 session. By the time that it was off the press our legislators were with us in full force, and from then until the close of the session our time and efforts were devoted primarily to the answering of their inquiries and the furnishing of information needed by them. We cooperated with the Legislative Counsel Bureau throughout the session, supplying it with copies of bills introduced at prior sessions of our Legislature, reports of various boards and commissions of this and other states, laws of other states, court decisions of this and other states construing statutes, etc. The first part of the session the demand of the legislators was primarily for bills rejected at other sessions, and for laws of other states. After the constitutional recess the demand was for court decisions construing laws hitherto adopted in this and other states, reports of various departments, boards, and commissions of this and other states, and miscellaneous information relating to various propositions before the Legislature. There was little demand at any time for current bills of other state legislatures. During the session we prepared, as the occasion for them arose, citations in slip form to laws of the different states on various subjects, and these we have on file for future reference.

Following the session we sidenoted and indexed the 1923 statutes, and also prepared the copy for the fore part of the book. The 1923 Vehicle Act was sidenoted and indexed for the Motor Vehicles Division. Copy for California Laws Relating to Dependent and Needy Children was prepared, indexed and proof read for the Bureau of Children's Aid of the State Board of Control. Copy for a new edition of California Laws of Interest to Women and Children was revised and brought down to date for reference purposes, and also in order to have it ready for printing whenever funds therefor may be found.

Our sets of bar association proceedings were checked with A. J. Small's recently published Check-List and a number of missing proceedings has since been acquired.

On account of a shortage of shelf space we have been compelled to send a considerable number of books to storage in order to accommodate current receipts. For this and various other reasons we have during that period rearranged most of the books in the department.

We are almost continuously receiving records and briefs filed in our Supreme and Appellate courts. As we receive them we record them on cards by title and number and then file both records and cards so as to have them available for current use. As the cases decided are reported in the official reports the records therefor are bound in permanent volumes. Some time has been devoted to revising our card index of records and briefs. We hope eventually to have all of our records and briefs covered by one alphabetically arranged card index.

Current continuations have been added to the law department card catalog as received. Some time has been devoted to revising the catalog so that the subject headings used therein will as nearly as practicable correspond to those used on the set of guide cards that we have in our catalog—which headings are those approved by the American Association of Law Libraries.

In September, 1922, a law school was opened in Sacramento. One result thereof has been an increased use of our elementary textbooks,

case books, and quiz books. We trust that the students will acquire the habit of making more use of the material in our library than the majority of the attorneys do.

Joseph H. Quire resigned in September, 1922, in order to enter upon a business career. We were fortunately able to secure as his successor Herbert V. Clayton, who has had excellent experience in the Kansas State Library, in the Library War Service, and more recently in the Kern County Free Library.

PERIODICALS DEPARTMENT

The State Library receives 920 magazines, covering all the important subjects of thought and activity, and in French, German, Spanish and Swedish languages as well as English. One hundred and fifty-seven of them are issued in this state. The library also receives 165 newspapers, 79 dailies and 86 weeklies. Our object is to cover the newspaper field in California; therefore, we subscribe for only eight out-of-state papers. Many publishers, especially those in California, are interested in having bound files of their journals in the State Library, and accordingly make us reduced subscription rates, or even send complimentary copies.

Our binding fund is not sufficient to enable us to bind all files when volumes are completed. Many newspapers are, therefore, bundled up, wrapped in heavy paper and stored. Unfortunately, we must continue to use many magazine files in unbound form; and the wear and tear thereon is serious, to say nothing of the inconvenience and the danger of loss entailed.

REFERENCE DEPARTMENT

- 41,669 Author requests looked up in all sources.
- 12,187 Subject requests filled.
- 875 Letters dictated.
- 44,954 Request slips stamped and marked.
- 19,863 Shipments made.
- 21,849 Receipt post cards typed.
- 82,565 Books and pictures circulated.

On account of the decrease in staff and the necessity of charging transportation on shipments, circulation figures do not show the advance that might reasonably have been expected under normal conditions. Borrowing libraries were asked not to request material that could possibly be supplied from their own collection, and the efforts of the reference department were concentrated on the more unusual requests which came in in consequence.

SUTRO BRANCH

The Sutro Branch of the State Library was maintained in the Lane Medical Library building at Sacramento and Webster streets until the last week in August, 1923. Our landlord, Stanford University, had asked us to vacate, because the space we occupied had finally become necessary to its own use. After some negotiation the trustees of the San Francisco Public Library very generously offered us the use, rent free, of a full floor in the stacks, together with space in the main reference room, where users of our books might be accommodated. In the reduced condition of our budget such a saving is a material item. Furthermore the location in the new Public Library building on the

Civic Center is infinitely more convenient. The moving was completed by September 1, 1923, almost exactly ten years after the books were taken from the old Montgomery Block; and the transfer was made, as it happened, by the same firm that did the original job.

When the reduction in our fund became effective July 1, 1923, it became necessary, as has already been recorded, to dismiss twenty-five members of the staff. We felt it better to put the Sutro Branch on minimum rations, because our experience had proven that it is least essential, among State Library departments, to the carrying out of our plans for library service. The position of branch librarian was abolished and the position of stenographer was vacated. During the period of readjustment an assistant became confused as to her responsibility to the head of the institution who was thereby placed under the necessity of bringing charges of insubordination against her. After hearing the State Civil Service Commission found her guilty and she was dismissed from the service. The Branch is now operating very smoothly and efficiently with an entirely new staff of two persons.

An even more noteworthy change has been made in the operation of the Sutro Branch. In times past much effort was spent gathering in books and publications, on the theory that some time they might be of value to some one. Several thousands of such gifts and deposits were accumulated, and much work was done in listing, acknowledging and cataloging them. Experience proved that they were of the slightest use and probably would never compensate in any way for the expense incident to the handling of books in a library. Consequently, we have returned to their former owners almost all of these volumes which lacked intrinsic value. And our efforts henceforth will be directed toward a thorough sorting out of the original Sutro books, and toward placing them in condition for their fullest use. Little or no energy is being spent in getting additional books. The Sutro collection will become more important to the extent that the book wealth therein is separated from the rather large mass of material which is in book form but little else. This work will show that as numbers are reduced—on the shelves at least—true value will increase.

COUNTY FREE LIBRARIES

No new county has been added: the number, therefore, remains forty-two. If we cannot point to an increase in operating counties we can take pride in the steady growth of those already organized. In every department of the service there has been progress; book stocks have mounted; better financial support is the general rule; more schools have come in; and branches have been strengthened, many of them by going into their own buildings constructed at county expense.

The time of the library organizer has largely been spent in visits throughout the state, a practice whose value is increasingly demonstrated. Some work has been done in Marin, Del Norte, Placer and Mendocino counties, where the interest of the people will ultimately prevail. It is better that the remaining counties should come in slowly through local effort, assisted upon request by the State Library, rather than that we should by intense campaign methods suddenly make the state a unit. The question is local, and not state. Our experience makes us believe that the slower process is better and more lastingly satisfactory.

The library organizer has given each year the course of instruction in the University of California Library School on the county library system.

During the biennium Kern County has brought about a consolidation along the lines adopted several years ago by Fresno County. The Bakersfield Public Library went out of existence and the county library became the local book distributing agency. We believe the efficiency of this plan has been thoroughly demonstrated. It reduces the overhead expense and makes for simplicity of operation.

LIST OF COUNTIES HAVING COUNTY FREE LIBRARIES

Statistics of July 1, 1924.

County	Librarian	Established	Income 1923-24 ¹	Books, etc.	Branches	Total active school dists. in county ²	Active School dists. that have joined
Alameda	Mary Barmby	Sept. 26, 1910	\$46,232 27	103,168	87	50	37
Amador	Frances M. Burket	June 2, 1919	4,837 39	10,679	37	36	21
Butte	Blanche Chalfant	Sept. 3, 1913	17,654 13	57,496	94	66	60
Colusa	Mrs Dorothy C. Worden	June 8, 1915	10,970 52	39,379	48	33	29
Contra Costa	Mrs Alice G. Whitteck	July 21, 1913	47,840 66	125,391	98	63	54
Fresno	Sarah E. McCardle	Mar. 12, 1910	150,028 33	331,256	239	178	149
Glenn	Faye T. Kneeshaw	April 8, 1914	13,450 58	38,355	67	46	41
Humboldt	Ida M. Reagan	May 12, 1914	24,791 21	73,967	163	111	106
Imperial	Evalyn Boman	Feb. 6, 1912	12,348 24	71,609	79	59	54
Inyo	Anne Margrave	Sept. 15, 1913	8,757 80	24,343	43	32	30
Kern	Mrs Julia G. Babcock	Nov. 16, 1910	102,671 90	217,991	184	108	108
Kings	Julia Steffa	June 4, 1912	33,644 23	94,083	58	40	38
Lassen	Lenala A. Martin	Sept. 7, 1915	12,679 01	33,714	77	43	42
Los Angeles	Helen E. Vogleson	Sept. 5, 1912	235,899 02	439,939	329	166	129
Madera	Blanche Galloway	May 3, 1910	22,157 07	74,227	68	47	47
Merced	Essie M. Culver	June 6, 1910	40,767 32	95,530	84	69	65
Modoc	Anna L. Williams	July 8, 1915	4,627 88	11,691	29	43	27
Monterey	Anne Hadden	Aug. 6, 1912	19,857 75	70,255	142	100	87
Napa	Estella DeFord	Feb. 9, 1916	11,361 13	17,408	69	51	45
Orange	Margaret Livingston	Dec. 9, 1919	21,971 13	37,873	55	57	29
Plumas	Edith Gantt	Sept. 7, 1915	7,806 27	28,545	69	32	32
Riverside	Chas. F. Woods	Nov. 8, 1911	13,545 00	0	73	78	48
Sacramento	Cornelia D. Provines	Oct. 1, 1908	37,055 05	47,548	109	83	63
San Benito	Florence J. Wheaton	Feb. 4, 1918	9,335 28	24,088	72	37	39
San Bernardino	Caroline S. Waters	July 14, 1913	30,260 18	83,079	137	81	71
San Diego	Eleanor Hitt	April 5, 1912	32,583 48	88,961	142	117	103
San Joaquin	H. O. Parkinson	Mar. 7, 1910	26,369 47	0	124	94	62
San Luis Obispo	Flo A. Gantz	July 6, 1915	14,502 08	37,251	97	93	79
San Mateo	Edna Holroyd	Sept. 5, 1912	a.11,800 00	a.32,045	63	41	27
Santa Barbara	Mrs Frances B. Linn	Feb. 16, 1910	20,478 00	0	114	70	63
Santa Clara	Stella Huntington	July 20, 1912	28,011 90	86,359	96	86	75
Santa Cruz	Minerva H. Waterman	Oct. 13, 1916	5,882 14	0	91	55	53
Siskiyou	Thelma Brackett	June 7, 1915	20,222 45	57,829	164	94	91
Solano	Clara B. Dills	April 6, 1914	21,723 62	54,526	65	55	50
Stanislaus	Bessie B. Silverthorn	Aug. 14, 1911	40,644 29	71,948	68	68	42
Sutter	Edna J. Hewitt	May 9, 1917	12,690 18	32,431	49	36	34
Tehama	Elizabeth Stevens	Aug. 8, 1916	11,375 39	30,332	74	55	53
Trinity	Mrs Harry A. Adams	Sept. 8, 1916	4,971 76	15,932	60	27	27
Tulare	Gretchen Flower	June 10, 1910	52,341 73	125,039	118	137	69
Tuolumne	Martha J. Coleman	July 3, 1917	6,830 61	21,334	64	34	31
Ventura	Elizabeth R. Topping	April 9, 1915	23,861 49	58,436	87	60	57
Yolo	Nancy C. Laugenour	July 12, 1910	20,606 59	72,590	77	47	46
42		O 1, '08-D 9, '19	\$1,256,446 53	2,936,627	4,068	2,878	2,413

¹Appointed Sept. 26, 1924.

²Appointed July 21, 1924.

³The income as given does not include balance in fund July 1, 1923.

⁴Includes elementary and high. Formerly number of "high schools" was given in county superintendents' reports instead of number of high school districts. This year both are given but this table includes number of high school districts only. This accounts for apparent radical decrease in number of active school districts in some counties.

LIBRARY OUTLOOK

The library situation in California is gratifying. The slight suspicion which was felt by some of the public libraries several years ago when the county plan was first outlined has seemingly disappeared. The librarians of the state now understand that all libraries are exactly on the same basis so far as receiving assistance from the State Library is concerned. The people are becoming accustomed to a better quality of library service, they are learning its practical usefulness, and very reasonably are more willing to give it fair support. Within the next decade we believe that the progressiveness of a county, its desirability as a place in which to live, work and rear a family will be seriously questioned if it continues to deny itself this cheapest of all systems of popular education, a library.

APPENDIX A

Statement of Income and Expenditures for the Period July 1, 1922, to June 30, 1924, of the Seventy-fourth and Seventy-fifth Fiscal Years.

	Seventy-fourth fiscal year	Seventy-fifth fiscal year	Total
INCOME.			
Appropriated, Chap. 905, 1921.....	\$152,950 00		\$152,950 00
Appropriated, Chap. 121, 1923.....		\$101,605 00	101,605 00
Departmental:			
Lost and damaged books.....	165 11	35 24	200 35
Sale of cameragraphs.....	339 26	23 76	363 02
Sale of junk.....	18 83	5 52	24 35
Sale of photographs.....	34 25	1 20	35 45
Sale of stacks.....	150 00	517 50	667 50
Sale of typewriters.....	72 00		72 00
Broken glass in show cases.....		3 30	3 30
Totals.....	\$153,729 45	\$102,191 52	\$255,920 97
EXPENDITURES.			
Administrative.....	\$23,583 58	\$18,362 71	\$41,946 29
General.....	74,427 30	48,756 01	123,183 21
Blind.....	9,399 05	4,490 78	13,889 83
Catalog.....	12,076 46	9,189 88	21,266 34
Documents.....	5,445 00	3,944 52	9,389 52
Law and legislative reference.....	11,587 90	8,407 46	19,995 36
Sutro Branch.....	10,192 26	5,988 92	16,181 18
Prior year expenditures.....		154 07	154 07
Totals.....	\$146,711 55	\$99,294 35	\$246,005 90
Excess income over expenditure.....	\$7,017 90	\$2,897 17	\$9,915 07
Balance State Library fund, July 1, 1922.....			6,666 17
Balance State Library fund, June 30, 1924.....			\$16,581 24

APPENDIX B

Statement of Expenditures for the Period July 1, 1922, to June 30, 1923, of the Seventy-fourth Fiscal Year.

Function	Materials and supplies	Salaries and wages	Service and expense	Property and equipment	Total
Administrative:					
State Librarian		\$5,000 00	\$414 91		\$5,414 91
Assistant State Librarian (partial)		2,400 00	122 19		2,522 19
Board of Library Examiners			45 10		45 10
Clerical and office	\$719 30	4,472 27	121 83	\$2 30	5,315 70
Equipment	197 01		290 05	889 56	1,376 62
Exhibits and publicity	1 22		16 25	168 00	185 47
Organization		2,220 00	561 05		2,781 05
News Notes of California Libraries			4,898 80		4,898 80
Photographic	68 40		2 25	90 25	160 90
Printing and stationery	412 42		470 42		882 84
Totals	\$1,398 35	\$14,092 27	\$6,942 85	\$1,150 11	\$23,583 58
General:					
Assistants		\$29,595 15	\$445 63		\$30,040 78
Books				\$10,913 06	10,913 06
Contributions and subscriptions				6,242 13	6,242 13
Maps				106 11	106 11
Prints				1,506 08	1,506 08
Binding				4,089 53	4,089 53
Auto truck	\$113 45		176 53		289 98
Freight, cartage and express			1,913 97		1,913 97
General repairs	22 39				22 39
Janitors	211 43	3,600 00	89 50	3 10	3,904 03
Moving	35 90	129 50	113 25		278 65
Postage			2,464 00		2,464 00
Shipments and book repair	1,446 43	10,268 51			11,714 94
Storage			445 08		445 08
Telephone and telegraph			496 57		496 57
Totals	\$1,829 60	\$43,593 16	\$6,144 53	\$22,860 01	\$74,427 30
Blind:					
Assistant State Librarian (partial)		\$600 00			\$600 00
Assistants		6,840 00	\$543 25		7,383 25
Books, etc				\$1,199 20	1,199 20
Printing, etc.			216 60		216 60
Totals		\$7,440 00	\$759 85	\$1,199 20	\$9,399 05
Catalog:					
Assistants		\$10,944 64			\$10,944 64
Cards and guides				\$1,131 82	1,131 82
Totals		\$10,944 64		\$1,131 82	\$12,076 46
Documents:					
Assistants		\$5,445 00			\$5,445 00
Law and Legislative Reference:					
Assistants		\$4,773 63			\$4,773 63
Binding				\$2,099 29	2,099 29
Books				2,600 01	2,600 01
Contributions and subscriptions				2,114 97	2,114 97
Totals		\$4,773 63		\$6,814 27	\$11,587 90
Sutro Branch:					
Assistants		\$7,192 26			\$7,192 26
Rent			\$3,000 00		3,000 00
Totals		\$7,192 26	\$3,000 00		\$10,192 26
Grand totals	\$3,227 95	\$93,480 96	\$16,847 23	\$33,155 41	\$146,711 55

APPENDIX C

Statement of Expenditures for the Period July 1, 1923, to June 30, 1924, of the Seventy-fifth Fiscal Year.

Function	Materials and supplies	Salaries and wages	Service and expense	Property and equipment	Total	Grand total 74th and 75th fiscal years
Administrative:						
State Librarian		\$5,000 00	\$928 62		\$5,928 62	\$11,343 53
Assistant State Librarian (partial)		2,400 00	179 55		2,579 55	5,101 74
Board of Library Examiners			117 02		117 02	162 12
Clerical and office	\$314 90	3,432 25	127 37		3,874 52	9,190 22
Equipment	73 40		248 50	\$92 53	414 43	1,701 05
Exhibits and publicity						185 47
Organization		1,939 52	267 30		2,206 82	4,987 87
News Notes of California Libraries			2,870 75		2,870 75	7,769 55
Photographic						160 90
Printing and stationery	371 00				371 00	1,253 84
Total	\$759 30	\$12,771 77	\$4,739 11	\$92 53	\$18,362 71	\$41,946 29
General:						
Assistants		\$20,754 85	\$12 30		\$20,767 15	\$50,807 93
Books				\$6,804 54	6,804 54	17,717 60
Contributions and subscriptions				5,448 32	5,448 32	11,690 45
Maps				55 42	55 42	161 53
Prints				699 30	699 30	2,205 38
Binding				2,141 84	2,141 84	6,231 37
Auto truck	\$99 93		108 12		208 05	498 03
Freight, cartage and express			325 51		325 51	2,239 48
General repair	18 59				18 59	40 98
Janitors	144 80	2,418 00	70 00		2,632 80	6,536 83
Moving						278 65
Postage			818 81		818 81	3,282 81
Shipment and book repair	1,002 51	7,043 19			8,045 70	19,760 64
Storage			516 05		516 05	961 13
Telephone and telegraph			273 93		273 93	770 50
Totals	\$1,265 83	\$30,216 04	\$2,124 72	\$15,149 42	\$48,756 01	\$123,183 31
Blind:						
Assistant State Librarian (partial)		\$600 00			\$600 00	\$1,200 00
Assistants		2,987 59			2,987 59	10,370 84
Books, etc.				\$903 19	903 19	2,102 39
Printing						216 60
Totals		\$3,587 59		\$903 19	\$4,490 78	\$13,889 83
Catalog:						
Assistants		\$8,501 46			\$8,501 46	\$19,446 10
Cards and guides				\$688 42	688 42	1,820 24
Totals		\$8,501 46		\$688 42	\$9,189 88	\$21,266 34
Documents:						
Assistants		\$3,944 52			\$3,944 52	\$9,389 52
Law and Legislative Reference:						
Assistants		\$3,900 00			\$3,900 00	\$8,673 63
Binding				\$538 06	538 06	2,637 35
Books				1,626 20	1,626 20	4,226 21
Contributions and subscriptions				2,343 20	2,343 20	4,458 17
Totals		\$3,900 00		\$4,507 46	\$8,407 46	\$10,995 36
Sutro Branch:						
Assistants		\$3,187 04	\$263 88		\$3,450 92	\$10,643 18
Rent			500 00		500 00	3,500 00
Moving			2,038 00		2,038 00	2,038 00
Totals		\$3,187 04	\$2,801 88		\$5,988 92	\$16,181 18
Prior Year Expenditures:						
General—books				\$56 41	\$56 41	\$56 41
Freight, cartage and express			\$1 75		1 75	1 75
Moving			8 11		8 11	8 11
Binding				73 00	73 00	73 00
Shipments and book repair	\$14 80				14 80	14 80
Totals	\$14 80		\$9 86	\$129 41	\$154 07	\$154 07
Grand totals	\$2,039 93	\$66,108 42	\$9,675 57	\$21,470 43	\$99,294 35	\$246,005 90

APPENDIX D

Number of Volumes in the Library June 30, 1924.

	Number at last report, June 30, 1922	Pur- chase	Gift	Binding	Ex- change	Lost and dis- carded	Camera- graphed	Total	Grand total
Main Library, including Law and California.....	234,510	8,882	*1,538	2,685	1964	273		14,069	248,306
Books for the blind.....	14,428	1,061	927			80		1,908	16,336
Sutro collection.....									
Grand totals.....	248,938	9,943	2,465	2,685	964	353		15,977	264,642
Prints.....		590	19					609	
Maps.....		13	5				1	19	

*Includes United States Government publications.

†Includes state publications.

Sutro collection not included as Sutro Branch is being entirely reorganized and we are unable to give any figures.

APPENDIX E

BOARD OF LIBRARY EXAMINERS

MILTON J. FERGUSON, State Librarian, *Chairman*.ROBERT REA, Librarian, San Francisco Public Library, *Secretary*.

EVERETT R. PERRY, Librarian, Los Angeles Public Library.

Sections 6 and 7 of the county free library law (Chap. 68, Cal. Statutes, 1911) reads as follows:

Sec. 6. A commission is hereby created, to be known as the board of library examiners, consisting of the state librarian, who shall be *ex officio* chairman of said board, the librarian of the public library of the city and county of San Francisco, and the librarian of the Los Angeles public library.

Sec. 7. Upon the establishment of a county free library, the board of supervisors shall appoint a county librarian, who shall hold office for the term of four years, subject to prior removal for cause, after a hearing, by said board. No person shall be eligible to the office of county librarian unless, prior to his appointment, he has received from the board of library examiners a certificate of qualification for the office. At the time of his appointment, the county librarian need not be a resident of the county nor a citizen of the state of California.

EXAMINATIONS

Two examinations have been held (July 1, 1922—June 30, 1924): 1. Sacramento, June 29, 1923; 2. Los Angeles, April 26, 1924, and Sacramento, June 5-6, 1924.

Twenty-eight candidates took the examinations and sixteen passed.

The Board has issued 253 certificates in all.

CERTIFICATE HOLDERS

NOTE.—First-grade certificates are valid for use throughout the state; second grade, in counties of the twenty-first to the fifty-eighth (except twenty-fifth, thirty-third, thirty-fifth and forty-second) classes, inclusive; third-grade in counties of the forty-ninth to the fifty-eighth classes, inclusive.

The new certificate, issued for the first time, December 22, 1920, is valid for use throughout the state.

First Grade.

Babcock, Mrs Julia G., Ln. Kern County Free Library, Bakersfield.
Culver, Essae M., Ln. Merced County Free Library, Merced.
Flower, Gretchen L., Ln. Tulare County Free Library, Visalia.
Hatch, Margaret, Ln. Standard Oil Co. Library, San Francisco.
Holroyd, Edna S., Ln. San Mateo County Free Library, Redwood City.
Morse, Marion, Ln. Maui County Free Library, Wailuku, T. H.

New Certificates.

Adams, Mrs Lila (Dobell), Ln. Trinity County Free Library, Weaverville.
Anderson, Mrs Rachel (Rhoads), Asst. Public Library, San Diego.
Bailey, Anne Bell, Asst. Fresno County Free Library, Fresno.
Barmby, Mary, Ln. Alameda County Free Library, Oakland.
Beardslev, Mrs Arline Davis, Asst. Orange County Free Library, Santa Ana.
Beeman, Mrs Anne (Madison), Mrs Thomas Beeman, Ln. Sawtelle High School Library, Sawtelle.
Boman, Evalyn, Ln. Imperial County Free Library, El Centro.
Brackett, Thelma, Ln. Siskiyou County Free Library, Yreka.
Brewitt, Mrs Theodora R., Ln. Public Library, Long Beach.
Burket, Frances M., Ln. Amador County Free Library, Jackson.
Chalfant, Blanche, Ln. Butte County Free Library, Oroville.
Chatfield, Marguerite, Asst. Sacramento County Free Library, Sacramento.
Chilberg, Marjorie J., Asst. Solano County Free Library, Fairfield.
Coleman, Martha June, Asst. Glenn County Free Library, Willows.
Coulter, Mabel, Asst. Contra Costa County Free Library, Martinez.
De Ford, Estella, Ln. Napa County Free Library, Napa.
Dills, Clara B., Ln. Solano County Free Library, Fairfield.
English, Gladys, Ln. Tuolumne County Free Library, Sonora.
Ferguson, K. Dorothy, Ln. Bank of Italy Library, San Francisco.
Ferguson, Milton J., Ln. State Library, Sacramento.
Frazier, Hubert B., Asst. Public Library, Los Angeles.
Frink, Ellen B., Asst. Monterey County Free Library, Salinas.

Fuller, Mrs Melissa, Asst. Fresno County Free Library, Fresno.
Galloway, Blanche, Ln. Madera County Free Library, Madera.
Gantt, Edith, Ln. Plumas County Free Library, Quincy.
Gibson, Hazel G., Asst. Sacramento County Free Library, Sacramento.
Greene, Charles S., Ln. Free Library, Oakland.
Hadden, Anne, Ln. Monterey County Free Library, Salinas.
Haines, Alice J., Head Documents Dept., State Library, Sacramento.
Harris, Mary W., Asst. Fresno County Free Library, Fresno.
Hewitt, Edna J., Ln. Sutter County Free Library, Yuba City.
Hitt, Eleanor, Ln. San Diego County Free Library, San Diego.
Huntington, Stella, Ln. Santa Clara County Free Library, San Jose.
Kitching, Mrs Ethelene M., Ln. Fullerton High School Library, Fullerton.
Kneeshaw, Faye T., Ln. Glenn County Free Library, Willows.
Kobler, Marjorie H., Asst. San Diego County Free Library, San Diego.
Laugenour, Nancy C., Ln. Yolo County Free Library, Woodland.
Linn, Mrs Frances Burns, Ln. Santa Barbara Free Public Library and Santa Barbara County Free Library, Santa Barbara.
Livingston, Margaret E., Ln. Orange County Free Library, Santa Ana.
McCardle, Sarah E., Ln. Fresno County Free Library, Fresno.
Margrave, Anne, Ln. Inyo County Free Library, Independence.
Martin, Lenala A., Ln. Lassen County Free Library, Susanville.
Meredith, Roberta, Asst. Fresno County Free Library, Fresno.
Middleton, Maude, Asst. Kings County Free Library, Hanford.
Miller, Mabel V., Asst. Los Angeles County Free Library, Los Angeles.
Mumm, Beulah, Reference Ln. State Library, Sacramento.
Packer, Ella, Asst. Colusa County Free Library, Colusa.
Parkinson, H. O., Ln. Stockton Public Library and San Joaquin County Free Library.
Perry, Everett R., Ln. Public Library, Los Angeles.
Provines, Cornelia D., Ln. Sacramento County Free Library, Sacramento.
Rea, Robert, Ln. Public Library, San Francisco.
Reagan, Ida M., Ln. Humboldt County Free Library, Eureka.
Silverthorn, Bessie B., Ln. McHenry Public Library and Stanislaus County Free Library, Modesto.
Smith, Margaret W., Asst. Santa Clara County Free Library, San Jose.
Smith, Susan T., Ln. City Library, Sacramento.
Steffa, Julia, Ln. Hanford Public Library and Kings County Free Library, Hanford.
Stevens, Elizabeth, Ln. Tehama County Free Library, Red Bluff.

- Stoddard, Minette L., Asst. Merced County Free Library, Merced.
- Thomas, Mabel W., Asst. Ln. Free Library, Oakland.
- Topping, Elizabeth R., Ln. Ventura County Free Library, Ventura.
- Vogleson, Helen E., Asst. Ln. Los Angeles County Free Library, Los Angeles.
- Warren, Althea H., Ln. Public Library, San Diego.
- Waterman, Minerva H., Ln. Santa Cruz Public Library and Santa Cruz County Free Library, Santa Cruz.
- Waters, Caroline S., Ln. San Bernardino County Free Library, San Bernardino.
- Whitbeck, Mrs Alice G., Ln. Contra Costa County Free Library, Martinez.
- Worden, Mrs Dorothy (Clarke), Mrs Charles J. Worden, Ln. Colusa County Free Library, Colusa.
- Wright, Muriel, Asst. Kern County Free Library, Bakersfield.
- Yates, Mrs Bess (Ranton), Mrs John D. Yates, Asst. Orange County Free Library, Santa Ana.
- Gantz, Flo A., Ln. San Luis Obispo County Free Library, San Luis Obispo.
- Schaer, Mildred E., Asst. Public Library, Los Angeles.
- Wheaton, Florence J., Ln. San Benito County Free Library, Hollister.
- Whitbeck, Josephine L., Asst. City Library, Sacramento.

Third Grade.

- Williams, Anna L., Ln. Modoc County Free Library, Alturas.

At Present Out of Library Work.

- Alexander, Mrs Lela (Clapperton) (New certificate).
- Dambacher, Mrs Helen (Rowland), Mrs Gustav Dambacher (2d grade).
- Ferris, Katharine Post (New certificate).
- Gleason, Celia (New certificate).
- Gregory, Marion L. (New certificate).
- Herrman, Mrs Jennie (Herrman), Mrs James White Herrman (New certificate).
- Jamieson, Mrs Dorothy (Henderson), Mrs Natt F. Jamieson (2d grade).
- Kyle, Eleanore (New certificate).
- Lewis, Mrs Anna Jean (Thomson), Mrs R. B. Lewis (New certificate).
- McDonald, Mrs Ora Regnart, Mrs Charles E. McDonald (New certificate).
- Work, Mrs Geraldine (Graham), Mrs George A. Work (2d grade).

Second Grade.

- De Witt, Mrs Isabelle (Park), Asst. Merced County Free Library, Merced.
- Duff, Marcella Carmelita, Asst. State Library, Sacramento.
- Encking, Louise F., Asst. Public Library, Seattle, Wash.
- Faulkner, Mrs Mabel F., Ln. Orange Public Library, Orange.



REPORT

OF

California State Bureau

OF

Criminal Identification and
Investigation

FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1924



CALIFORNIA STATE PRINTING OFFICE
FRANK J. SMITH, Superintendent
SACRAMENTO, 1924

Abandonn
 Abduction
 Adultery.
 Arson....
 Abortion.
 Assault, fe
 Assault, m
 Bigamy....
 Bribery....
 Burglary.
 Burglary, :
 Carrying c
 Contributi
 Counterfei
 Crime vs.
 Disturbing
 Embezzler
 Embezzler
 Escape....
 Extortion..
 False impo
 False pret
 Felony....
 Forgery....
 Fictitious..
 Fraudulen
 Fugitive...
 Incest.....
 Indecent c
 Innkeeper,
 I. W. W..
 Juvenile d
 Larceny, g
 Larceny, a
 Larceny, a
 Larceny, c
 Larceny, p
 Larceny, r
 Lascivious
 Mayhem..
 Misdemean
 Murder....
 Narcotics..
 Parole viol
 Prohibition
 Rape.....
 Receiving
 Robbery..
 Robbery, s
 Robbery, l
 Seduction..
 Sodomy...
 Threatened
 U. S. Laws
 Vagrancy..

Totals

Rac

Caucasian.
 Ethiopian.
 Indian or
 Malay....
 Mongolian

Totals

S.

Female....
 Male.....

Totals

Crime, Race and Sex of Persons Arrested in California Whose Finger Print Records Were Received During Fiscal Years 1922-1923 and 1923-1924.

Crime	July		August		September		October		November		December		January		February		March		April		May		June		Totals		
	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	
	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	
Abandonment.....	23	20	24	12	24	23	17	14	16	7	20	10	12		7		14	1	12		18		10		197	87	
Abduction.....		1				1		1		1		1	1				1								6	1	
Adultery.....	1	1	1	5	4	3	3	4	1	4	3	5	1	2	3	6	1	2	2	3	4	5	3	8	27	48	
Arson.....		3	4	4	5	2	2	3	3	4	2	4	2	3	3		3	4	1	2	5	1	7	28	39	3	
Abortion.....																1							2				
Assault, felony.....	52	59	30	36	39	44	55	57	34	49	63	54	62	44	35	57	54	25	40	24	50	51	56	59	570	559	
Assault, misdemeanor.....	1		11		13		1		4						3		3	11		11		6		14	36	28	
Bigamy.....		3		3	1		1	4	1		6	1	8	2	6	3	5	8	1	3	3	7	1	1	14	53	
Bribery.....						3					5				1	2	1	4	1	5			2	3	24	3	
Burglary, first degree.....	109	102	102	118	87	122	111	106	152	139	224	198	190	260	190	253	168	1	244	120	199	143	223	136	184	1,732	2,148
Burglary, second degree.....	6	1	1		1		4		2								1							39	15	44	
Carrying concealed weapons.....	2	4	6	5	2	11	5	30	7	31	6	19	15	9	10	26	18	15	10	19	3	19	6	22	90	210	
Contributing.....	2	3	6		2			1	1	1		3	1	1	2		2	10		2	1	3	1	3	17	25	
Counterfeiting.....		1		1		2						3		2				5				1	1	5	2	26	
Crime vs. nature.....	10	25	25	10	16	28	24	15	17	12	17	27	14	20	18	20	25	31	13	40	19	16	15	25	213	269	
Disturbing peace.....	17	18	22	22	21	30	23	35	22	56	26	20	30	32	30	24	35	26	16	27	24	34	27	35	293	359	
Embezzlement, felony.....	1	3	1		3	3	1	11	1		3	4	1	2	4	1	4	4		1	3	1	3	4	5	26	
Embezzlement, misdemeanor.....	4	3	1	3		1		1		7	3	2	4	3	2	4	2	4	1	2		6	2	2	24	27	
Escape.....	1	1																									
Extortion.....	4	3	1	3					1	7	3	2	4	2	4	2	4	1	2			3		2	2	24	11
False impersonation.....	1	1	4						2			3					1								11	1	
False pretense.....	3	6			9	8	10	6	8	10	7	10	13	15	13	12	20	11	12	8	15		6	2	27	85	
Felony.....	13	64	49	45	29	72	67	76	31	82	78	144	68	123	41	119	64	142	50	144	53	159	53	159	506	1,329	
Forgery.....	24	30	25	30	17	35	44	28	35	42	30	63	40	62	34	89	29	66	34	47	40	65	43	65	395	622	
Fictitious.....	42	82	51	49	55	59	64	54	74	71	67	76	85	93	52	76	70	94	51	94	86	72	69	91	767	801	
Fraudulent.....																											
Fugitive.....	19	37	24	34	15	30	30	37	68	61	66	52	48	72	53	60	43	78	31	45	25	62	1	4	427	616	
Incest.....	2	1											1	1			1										
Indecent exposure.....	2	4	1	3	2	3	2	5	1		4	4	2	6	4	6	4	1	2	3	1	3	4	4	29	42	
Innkeeper, defrauding.....	5				5	1	1	2	1	4	2	3	5	2	3			1	1	1	10	10	21	33	33	33	
I. W. W.....	9	15	8	19	4	29	10	11	26	5	40	25	10	5	10	70	16	59	16		77	9	5	8	231	270	
Juvenile delinquent.....	1	1											1		3		4		15				1	11	3	3	
Larceny, grand.....	93	112	100	78	117	90	129	68	158	111	151	107	130	122	118	157	149	172	95	74	113	180	78	151	1,431	1,422	
Larceny, animal.....							3		2				6						1				2	11	3	3	
Larceny, automobile.....	19	46	31	44	16	44	19	43	13	80	22	75	62	82	24	56	36	48	32	45	30	50	42	43	346	656	
Larceny, confidence.....	7	6		3	3	3	1	4		11	2	11	12	8	6	5	3	6	4	11	2	3	66	46	46	46	
Larceny, pickpocket.....	5	6	1	4	3	1	5	7		2	5	8	5	1	5	1	3	2	5	1	3		3	44	43	43	
Larceny, petit.....	77	48	59	74	56	49	96	77	75	97	115	214	116	183	82	160	75	144	59	172	70	165	39	180	919	1,563	
Lascivious conduct.....	14	20	19	26	9	20	11	21	15	31	7	16	7	17	6	24	16	28	11	9	10	12	17	19	142	243	
Mayhem.....		1			2				1						1			1							3	5	
Misdemeanor.....	85	210	58	278	144	333	193	306	213	397	223	356	164	324	205	314	197	283	186	255	182	213	100	186	1,950	3,456	
Murder.....	22	15	27	21	18	22	32	20	29	24	20	26	33	23	16	22	22	40	33	20	23	27	20	14	295	274	
Narcotics.....	50	32	47	59	43	71	59	73	58	86	39	126	52	203	65	83	73	84	57	73	66	126	52	112	667	1,128	
Parole violator.....			1		2		3	1		8	4	6	1	1	5	2	3	7	2		3	1	3	2	26	32	
Prohibition.....																	98		73		92		154	126	546	546	
Rape.....	22	27	35	27	21	30	17	37	28	28	26	26	32	34	15	44	26	42	17	34	30	46	56	31	431	431	
Receiving stolen property.....	4	15	6	20	5	9	4	8	8	12	10	15	15	5	17	4	27	11	28	7	23	7	27	88	207	207	
Robbery.....	44	38	53	36	45	51	56	54	71	73	75	100	99	148	66	140	35	134	45	80	36	87	48	109	673	1,050	
Robbery, second.....																										8	
Robbery, bank.....																										8	
Seduction.....				6	1		1	1					3				5		1							6	
Sodomy.....	2			2		13		2	1	4		3	4		2	3		2		3		1		3	9	14	
Threatened offense.....	2	3	1	3	5	5	2	5	2	2	3	4	2	1	2	1	2	3		2	1	1	1	5	13	36	
U. S. Laws.....	48	81	63	79	55	119	74	87	28	102	48	58	80	71	108	47	95	42	106	56	119	72	50	41	892	855	
Vagrancy.....	117	86	231	129	101	108	144	118	172	109	304	192	385	181	240	209	192	170	176	155	118	115	142	105	2,382	1,677	
Totals.....	1,025	1,215	1,129	1,304	994	1,484	1,333	1,430	1,390	1,763	1,745	2,067	1,825	2,191	1,489	2,234	1,507	2,143	1,259	1,815	1,373	2,042	1,104	2,036	16,167	21,722	

Race of persons arrested	July		August		September		October		November		December		January		February		March		April		May		June		Totals	
	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923
	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924
	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923
Caucasian.....	827	1,000	905	1,231	788	1,231	1,065	1,160	1,179	1,403	1,439	1,692	1,506	1,795	1,239	1,822	1,197	1,847	1,000	1,455	1,127	1,676	917	1,625	13,189	17,779
Ethiopian.....	69	52	75	52	64	80	60	91	69	116	96	117	109	128	92	133	99	77	76	96	74	77	49	69	932	1,088
Indian or Mexican.....	96	136	116	164	122	149	164	155	112	213	165	224	180	221	123	235	167	192	142	228	150	230	109	277	1,646	2,424
Malay.....	6	12	16	6	11	8	20	4	18	14	22	15	14	19	21	23	14	18	25	5	14	23	14	19	195	166
Mongolian.....	27	15	17	9	9	16	24	20	12	17	17	19	16	28	14	19	30	9	16	31	8	36	15	46	205	265
Totals.....	1,025	1,215	1,129	1,304	994	1,484	1,333	1,430	1,390	1,763	1,739	2,067	1,825	2,191	1,489	2,232	1,507	2,143	1,259	1,815	1,373	2,042	1,104	2,036	16,167	21,772

LETTER OF TRANSMITTAL.

To His Excellency,

FRIEND WM. RICHARDSON, *Governor,*
Sacramento, California.

SIR: We have the honor to transmit to you the biennial report of the superintendent of the Bureau of Criminal Identification and Investigation for the period ending June 30, 1924.

The investigation of crime and apprehension of criminals is not necessarily a local matter, and the problem is not confined to the city or the county in which the crime has been committed, therefore, interest in crime should be widespread because criminals are migratory in character and move from place to place, aided by the use of automobiles and other means of rapid transportation.

Obviously, no county can afford to maintain the equipment and personnel necessary for a complete supervision of crime and a well coordinated system of records for criminal identification and apprehension. Moreover, it would be utterly impractical and well nigh impossible for municipalities and counties to duplicate criminal records in sufficient numbers to furnish each of the several municipalities and counties with copies of their local records.

The State Bureau as at present conducted, is the recipient of copies of all original complaints received by the officers of the various localities, pawnshop records, writing exemplars, copies of worthless checks and spurious documents generally, finger prints, and in some cases Bertillon records, photographs of suspects and criminals, and general information useful to the peace officers of the state, in their efforts to identify and apprehend criminal offenders.

Attention is called to the fact that records of articles pawned or pledged in pawnshops alone, for the year, number 1,250,000. Typing, indexing and filing these records requires considerable clerical labor, the expense of which is too great to be borne by any municipality or county. Assuming that the municipalities were willing to bear the expense, it would be impossible for them to maintain a complete pawnshop record file such as the file now maintained by the State Bureau, for the reason that there are no duplicate copies of pawnshop records available. This particular piece of work is one of the most important with which the State Bureau has to deal, and through these pawnshop records not only has the State Bureau been enabled to recover nearly a million dollars worth of stolen property during the past two years, but in addition thereto, descriptions of the individuals who sold or pledged the articles were obtained from the pawnshop records which subsequently led to the arrest of criminals.

From the statistical report of the superintendent it will be observed that the bureau is receiving 26,000 finger prints annually, and judging by the experience of municipal bureaus, the number of prints received will grow in proportion to the increase of population of the state. And again a note must be made of the fact that municipalities or counties are not equipped to care for this number of finger prints, and even though they were equipped to classify and file this number, they would be

immediately handicapped for the reason that each city and each county would have to make records of each individual arrested in sufficient numbers to satisfactorily meet the demands of the counties and municipalities.

Professional criminals are but a very small part of the population of a state. Their activities however, are not confined to any particular locality, and moving about as they do, presents a serious problem to the peace officers. When their *modus operandi*, or what is commonly known as their method of operation when committing criminal offenses, is forwarded to the state clearing house and an identification is made, an alarm is spread throughout the state and their operations are soon terminated, thus reducing the actual number of crimes committed by criminals. For example, a burglar enters a home after midnight and steals money from the trousers pockets of the master of the home. At least two points of identification are here noted: first, the fact that the man enters after midnight, and secondly, that he confines his attention to money in trousers pockets. Other points, of course, are noted, but these two are often sufficient for identification purposes. If the criminal has a previous record, through his method of operation an identification is quickly made at the State Bureau, and when he operates again in another city, or even in the same city, the peace officers become acquainted with the offender's identity through the efforts of the State Bureau, hence there are more chances for apprehension than if his identity were not known. Another fact to consider: assuming that after he operates in Los Angeles, and the next point of attack is in a city directly north of Los Angeles, it would be evident that the criminal is moving toward San Francisco. All the cities between those two points are advised in advance of the anticipated call of the night prowler, by the State Bureau. There is nothing theoretical about this, it is practical police work and is now being done every day in the State of California through the agency of the State Bureau, within the limited means at its command.

From the foregoing, it is clear to us that the State Bureau must function as a clearing house for the criminal records of the state: that no city or county can afford to maintain such a bureau, and even though they were able financially to do so, it would be utterly impossible for them to obtain the necessary records, nor could they perform the services of a State Bureau.

Prior to the establishment of the State Bureau of Criminal Identification and Investigation, each police unit and sheriff's office stood separately and alone. It is true that there was a certain cordial feeling existing between the various peace officers of the state, and a willingness to cooperate with each other, but lack of physical equipment and in some cases the actual absence of knowledge of scientific identification methods, and particularly the absence of a medium of interchange of information regarding criminals, conspired to prevent efficiency in the identification and apprehension of evil doers.

No city or county is sufficient in itself in the fight against the crooks, and in the present day we are more dependent upon each other than ever before in the history of this nation. The State Bureau serves the purpose of bringing together in one office information useful to all police officials throughout the state who are combating the activities of the burglar, robber, murderer and other desperate criminals. The bureau

has also served to unify the police units and sheriff's offices of the state and instead of isolated and poorly functioning defenders of the public, the peace officers are now a more homogeneous organization, better equipped to deal with criminals than ever before.

In view of the increased demands made upon the bureau for information by the peace officers of the state, due to the rapid growth in population, we urge a modest increase in our budget for the next biennial period. This budget does not include any elaborate plans for extension, but does provide for a natural and substantial development of the bureau along the most conservative lines, in order that the maximum of efficiency may be maintained with the least possible cost to the people of this state. The budget, as submitted will allow for a practical expansion of the work of the bureau, in order that we may keep abreast of the times and meet the urgent demands of the peace officers of this state, to minimize the depredations of society's enemy, the criminal.

The peace officers of the state and the board of managers of the State Bureau of Criminal Identification and Investigation are indebted to you for your kindly consideration of our needs in the past, and for the support accorded to the bureau. That your judgment is not wanting in this respect is shown by the esteem in which the bureau is held by prominent officials in other cities. We quote from the annual report of the Prison Association of New York, 1923:

"In Massachusetts, a State Bureau of Identification was established under the State Department of Correction, in 1916, at the suggestion of the police chiefs. The Massachusetts authorities have given the following advice, viz: 'I would say that for the best advantage of all concerned, a separate bureau like that maintained in California would be the best for public protection. Such a bureau if established in your state would soon pay for its operation. Should you be successful in establishing a bureau in your state, we would be glad to cooperate in the apprehension of some of your parole violators.' "

Respectfully submitted.

AUGUST VOLLMER,
WM. I. TRAEGER,
RAY MANWELL,
Board of Managers.

REPORT OF THE BUREAU OF CRIMINAL IDENTIFICATION AND INVESTIGATION.

September 13, 1924.

Honorable Board of Managers

*State Bureau of Criminal Identification and Investigation,
Sacramento, California.*

GENTLEMEN: I have the honor to submit herewith the report of the operations of the bureau for the biennial period ending June 30, 1924.

Perusal of the statistics set forth therein clearly demonstrates that an exceptional large dividend, upon the appropriations allotted for the support and maintenance of the bureau, has been returned to the citizens through the recovery of stolen property and by the identification of habitual offenders.

Stolen property valued at approximately one million dollars was recovered and returned to the original owners through information furnished directly or indirectly by the bureau.

Eighteen thousand seven hundred thirteen (18,713) persons out of a total of fifty-five thousand and forty-one (55,041) delinquents whose finger print records and descriptions were received at the bureau during the two fiscal years, were identified as having prior records. These identifications unquestionably accomplished additional saving to the state in the number and expense contingent to jury trials.

Six hundred forty-nine (649) of those identified as habitual offenders were escapes from crime correctional institutions and six hundred sixteen (616) of these fugitives were escapes from penal institutions outside of this state. The identification by the bureau and extradition of these delinquents to their respective institutions, eliminated an additional expense in the cost of prosecution and confinement in California.

From two thousand nine hundred forty-nine (2,949) forged or fraudulent checks submitted to the handwriting division of the bureau for examination, amounting to approximately \$155,000, four hundred thirty-one (431) forgers and fraudulent check operators were identified through the handwriting appearing upon the documents submitted. These identifications enabled the police officials to effect an immediate apprehension of the operators, thereby checking the activities of the individuals who had become a serious menace to all lines of business in the state.

While the bureau has continued to accomplish worthy results with the appropriations allotted in the past, provisions must be made to handle the inevitable increase of work due to the accumulation of valuable records now on file that can not be discarded, and to the multiplication of requests from police officials who have learned the value of the bureau as a medium in assisting in the identification and apprehension of delinquents.

To continue the operation of the bureau upon an efficient and effective basis, it is imperative that the following additional employees be added to the bureau at the present salary schedule: one identification expert, one stenographer and five typists.

Your attention is called to the necessity of securing and retaining qualified and experienced experts in this scientific branch of work. In order to do so it is essential that they be adequately compensated, therefore, I recommend that this subject be given due consideration by your honorable board.

Equipment and supplies necessary in continuing the present activities of the bureau and additional experts and clerical force necessary to properly search, index and file the records received will require the appropriation of \$81,548.86, or so much thereof as is necessary to conduct the bureau during the seventy-seventh and seventy-eighth fiscal years.

In conclusion, I desire to thank the honorable board of managers of the bureau, executive officials of the state, all peace officers and identification experts of the United States, Canada and foreign countries, for their kind assistance and cooperation.

Respectfully submitted.

C. S. MORRILL,
Superintendent.

ANALYTICAL SUMMARY BY DIVISIONS.

AUDITING DIVISION.

Appropriation 1922-1923—1923-1924	\$52,523 10
Expenditures	49,385 90
Balance of appropriation	3,137 20

CRIMINAL RECORD DIVISION.

Anatomical index cards filed	1,628
Circulars of persons wanted, received	6,569
Criminal index cards filed	70,459
Criminal photos received	49,398
Finger prints received	55,041
Geographical cards filed	7,865
Individual records of important cases filed	198
Modus operandi cards filed	194
Recidivists' individual record cards filed	4,567
Identifications by English descriptive	71
Identifications by finger prints	10,048
Identifications by handwriting	431
Identifications by recognition	15
Identifications by latent prints	1
Identifications for California departments	8,782
Identifications for foreign departments	1,811
Finger prints verified	8,665

HANDWRITING, PHOTOGRAPHIC AND MICROSCOPIC.

Anonymous letters examined	16
Questioned documents examined	400
Handwriting comparisons made	12,706
Handwriting identifications made	431
Handwriting verifications made	1,006
Individual handwriting signatures classified and filed	6,956
Photographic copies of fictitious checks received	2,949
Initial index cards made	15,901
Finished photographic prints made	2,780
Negatives made	811
Enlargements made	11
Microscopic analysis made	7

LOST, STOLEN AND PAWNED PROPERTY DIVISION.

Pawned or sold property indexed and filed	46,592
Lost or stolen articles indexed and filed	19,078
Lost or stolen articles identified	631
Stolen automobiles identified	553
Stolen firearms identified	9
Stolen miscellaneous articles identified	11
Stolen motorcycles identified	10
Stolen watches identified	48
Value of property identified	\$974,767 50

GRAND TOTALS OF RECORDS ON FILE.

Criminal Record Division.

Anatomical index cards on file July 1, 1922	2,854
Anatomical index cards filed from July 1, 1922, to June 30, 1923	690
Anatomical index cards filed from July 1, 1923, to June 30, 1924	938
Total anatomical index cards on file July 1, 1924	4,482
Bertillon cards on file July 1, 1922	333
Bertillon cards filed from July 1, 1922, to June 30, 1923	-----
Bertillon cards filed from July 1, 1923, to June 30, 1924	-----
Total Bertillon cards on file July 1, 1924	333
Circulars on file July 1, 1922	8,704
Circulars filed from July 1, 1922, to June 30, 1923	2,578
Circulars filed from July 1, 1923, to June 30, 1924	3,991
Total circulars on file July 1, 1924	15,273

Criminal index cards on file July 1, 1922	141,844
Criminal index cards filed from July 1, 1922, to June 30, 1923	37,080
Criminal index cards filed from July 1, 1923, to June 30, 1924	33,379
Total criminal index cards on file July 1, 1924	212,303
Criminal photographs on file July 1, 1922	75,126
Criminal photographs filed from July 1, 1922, to June 30, 1923	22,972
Criminal photographs filed from July 1, 1923, to June 30, 1924	26,426
Total criminal photographs on file July 1, 1924	124,524
Finger prints on file July 1, 1922	73,452
Finger prints filed from July 1, 1922, to June 30, 1923	24,890
Finger prints filed from July 1, 1923, to June 30, 1924	30,151
Total finger prints on file July 1, 1924	128,493
Geographical cards on file July 1, 1922	7,518
Geographical cards filed from July 1, 1922, to June 30, 1923	3,874
Geographical cards filed from July 1, 1923, to June 30, 1924	3,991
Total geographical cards on file July 1, 1924	15,383
Individual records of important cases on file July 1, 1922	787
Individual records of important cases filed from July 1, 1922, to June 30, 1923	118
Individual records of important cases filed from July 1, 1923, to June 30, 1924	80
Total individual records of important cases on file July 1, 1924	985
Modus operandi cards on file July 1, 1922	662
Modus operandi cards filed from July 1, 1922, to June 30, 1923	117
Modus operandi cards filed from July 1, 1923, to June 30, 1924	77
Total modus operandi cards on file July 1, 1924	856
Recidivists' individual record cards on file July 1, 1922	14,244
Recidivists' individual record cards filed from July 1, 1922, to June 30, 1923	2,597
Recidivists' individual record cards filed from July 1, 1923, to June 30, 1924	1,970
Total recidivists, individual record cards on file July 1, 1924	18,811
English descriptive identifications made prior to July 1, 1922	418
English descriptive identifications made from July 1, 1922, to June 30, 1923	41
English descriptive identifications made from July 1, 1923, to June 30, 1924	30
Total descriptive identifications made to July 1, 1924	489
Finger print identifications made prior to July 1, 1922	9,525
Finger print identifications made from July 1, 1922, to June 30, 1923	4,673
Finger print identifications made from July 1, 1923, to June 30, 1924	5,375
Total finger print identifications made to July 1, 1924	19,573
Handwriting identifications made prior to July 1, 1922	90
Handwriting identifications made from July 1, 1922, to June 30, 1923	204
Handwriting identifications made from July 1, 1923, to June 30, 1924	227
Total handwriting identifications made to July 1, 1924	521
Latent finger print identifications made prior to July 1, 1922	6
Latent finger print identifications made from July 1, 1922, to June 30, 1923	1
Latent finger print identifications made from July 1, 1923, to June 30, 1924	1
Total latent finger print identifications made to July 1, 1924	7
Modus operandi identifications made prior to July 1, 1922	12
Modus operandi identifications made from July 1, 1922, to June 30, 1923	1
Modus operandi identifications made from July 1, 1923, to June 30, 1924	1
Total modus operandi identifications made to July 1, 1924	13
Recognition identifications made prior to July 1, 1922	72
Recognition identifications made from July 1, 1922, to June 30, 1923	9
Recognition identifications made from July 1, 1923, to June 30, 1924	6
Total recognition identifications made to July 1, 1924	87

Identifications for California departments prior to July 1, 1922-----	8,265
Identifications for California departments from July 1, 1922, to June 30, 1923-----	4,026
Identifications for California departments from July 1, 1923, to June 30, 1924-----	4,756
Total identifications for California departments to July 1, 1924-----	17,047
Identifications for foreign departments prior to July 1, 1922-----	1,858
Identifications for foreign departments from July 1, 1922, to June 30, 1923-----	903
Identifications for foreign departments from July 1, 1923, to June 30, 1924-----	908
Total identifications for foreign departments to July 1, 1924-----	3,669
Finger print records verified prior to July 1, 1922-----	12,335
Finger print records verified from July 1, 1922, to June 30, 1923-----	3,876
Finger print records verified from July 1, 1923, to June 30, 1924-----	4,789
Total finger print records verified to July 1, 1924-----	21,000
Handwriting, Photographic and Microscopic Division.	
Anonymous letters examined prior to July 1, 1922-----	14
Anonymous letters examined from July 1, 1922, to June 30, 1923-----	14
Anonymous letters examined from July 1, 1923, to June 30, 1924-----	2
Total anonymous letters examined to July 1, 1924-----	30
Questioned documents examined prior to July 1, 1922-----	91
Questioned documents examined from July 1, 1922, to June 30, 1923-----	126
Questioned documents examined from July 1, 1923, to June 30, 1924-----	274
Total questioned documents examined to July 1, 1924-----	491
Handwriting comparisons made prior to July 1, 1922-----	3,106
Handwriting comparisons made from July 1, 1922, to June 30, 1923-----	5,742
Handwriting comparisons made from July 1, 1923, to June 30, 1924-----	6,964
Total handwriting comparisons made to July 1, 1924-----	15,812
Handwriting identifications made prior to July 1, 1922-----	90
Handwriting identifications made from July 1, 1922, to June 30, 1923-----	204
Handwriting identifications made from July 1, 1923, to June 30, 1924-----	227
Total handwriting identifications made to July 1, 1924-----	521
Handwriting verifications made prior to July 1, 1922-----	572
Handwriting verifications made from July 1, 1922, to June 30, 1923-----	344
Handwriting verifications made from July 1, 1923, to June 30, 1924-----	662
Total handwriting verifications made to July 1, 1924-----	1,578
Individual handwriting signatures classified and filed to July 1, 1922-----	2,292
Individual handwriting signatures from July 1, 1922, to June 30, 1923-----	1,457
Individual handwriting signatures from July 1, 1923, to June 30, 1924-----	1,750
Total individual handwriting signatures to July 1, 1924-----	5,499
Photographic copies of fictitious checks received to July 1, 1922-----	525
Photographic copies of fictitious checks from July 1, 1922, to June 30, 1923-----	1,027
Photographic copies of fictitious checks from July 1, 1923, to June 30, 1924-----	1,922
Total photographic copies of fictitious checks to July 1, 1924-----	3,474
Initial index cards made to July 1, 1922-----	---
Initial index cards made from July 1, 1922, to June 30, 1923-----	9,224
Initial index cards made from July 1, 1923, to June 30, 1924-----	6,677
Total initial index cards made to July 1, 1924-----	15,901
Finished photographic prints made to July 1, 1922-----	4,745
Finished photographic prints made from July 1, 1922, to June 30, 1923-----	1,710
Finished photographic prints made from July 1, 1923, to June 30, 1924-----	1,070
Total finished photographic prints made to July 1, 1924-----	7,525
Negatives made prior to July 1, 1922-----	1,451
Negatives made from July 1, 1922, to June 30, 1923-----	522
Negatives made from July 1, 1923, to June 30, 1924-----	289
Total negatives made to July 1, 1924-----	2,262

Enlargements made prior to July 1, 1922	129
Enlargements made from July 1, 1922, to June 30, 1923	3
Enlargements made from July 1, 1923, to June 30, 1924	8
Total enlargements made to July 1, 1924	140
Microscopic analysis made prior to July 1, 1922	
Microscopic analysis made from July 1, 1922, to June 30, 1923	1
Microscopic analysis made from July 1, 1923, to June 30, 1924	6
Total microscopic analysis made to July 1, 1924	7

Lost, Stolen and Pawned Property Division.

Pawned articles filed to July 1, 1922	494,460
Pawned articles filed from July 1, 1922, to June 30, 1923	19,653
Pawned articles filed from July 1, 1923, to June 30, 1924	26,939
Total pawned articles filed to July 1, 1924	541,052
Lost, stolen or embezzled articles filed to July 1, 1922	58,385
Lost, stolen or embezzled articles filed from July 1, 1922, to June 30, 1923	12,617
Lost, stolen or embezzled articles filed from July 1, 1923, to June 30, 1924	5,461
Total lost, stolen or embezzled articles filed to July 1, 1924	77,463
Stolen automobiles identified to July 1, 1922	1,771
Stolen automobiles identified from July 1, 1922, to June 30, 1923	416
Stolen automobiles identified from July 1, 1923, to June 30, 1924	137
Total stolen automobiles identified to July 1, 1924	2,324
Stolen bicycles identified to July 1, 1922	5
Stolen bicycles identified from July 1, 1922, to June 30, 1923	
Stolen bicycles identified from July 1, 1923, to June 30, 1924	
Total stolen bicycles identified to July 1, 1924	5
Stolen firearms identified to July 1, 1922	84
Stolen firearms identified from July 1, 1922, to June 30, 1923	2
Stolen firearms identified from July 1, 1923, to June 30, 1924	7
Total stolen firearms identified to July 1, 1924	93
Stolen miscellaneous articles identified to July 1, 1922	137
Stolen miscellaneous articles identified from July 1, 1922, to June 30, 1923	6
Stolen miscellaneous articles identified from July 1, 1923, to June 30, 1924	5
Total stolen miscellaneous articles identified to July 1, 1924	148
Stolen motorcycles identified to July 1, 1922	81
Stolen motorcycles identified from July 1, 1922, to June 30, 1923	10
Stolen motorcycles identified from July 1, 1923, to June 30, 1924	
Total stolen motorcycles identified to July 1, 1924	91
Stolen watches identified to July 1, 1922	651
Stolen watches identified from July 1, 1922, to June 30, 1923	11
Stolen watches identified from July 1, 1923, to June 30, 1924	37
Total stolen watches identified to July 1, 1924	699

Records Received and Discarded for Fiscal Years 1922-1923 and 1923-1924.

	Circulars received		Circulars discarded		Finger prints received		Finger prints discarded		Photos received	
	1922 1923	1923 1924	1922 1923	1923 1924	1922 1923	1923 1924	1922 1923	1923 1924	1922 1923	1923 1924
California cities—										
Alameda					2	1	1	1	1	
Alcatraz					128	328	21	24		
Alhambra	2	12			65	157	21	38	3	148
Bakersfield	65	50	11	8	395	315	118	120	368	284
Berkeley	70	141	6	4	496	751	73	123	121	217
Burbank		1				25		9		
Burlingame						1				
Calxico					2					
Chico	3	3			35	48	17	17		
El Centro						5		3		
Eureka	3		2		19	22	13	18		
Fresno		19		5						
Glendale	1	5		3	20	5	6	1	2	
Long Beach	75	70	22	4	565	683	117	123	1,064	1,293
Los Angeles	180	348	25	21	2,001	4,196	916	1,149	1,923	2,846
Marysville	4	12			178	175	72	68	350	56
Miscellaneous	8	8	2	5	1		2		5	1
Modesto	3	10		4		12		4		
Oakland	310	360	51	59	1,315	1,431	259	253	741	964
Oroville		3		1	6	3	1	2		
Palo Alto						79		26		
Pasadena	47	100	7	15	338	500	103	119	320	476
Piedmont	2	4			232	139	24	26	1	
Pomona	10	12	3		38	124	18	44	1	
Preston School	15	24	5	1					6	2
Redding					4	106	1	37		
Redley	1									
Richmond	12	13	2	2	135	66	44	10	102	39
Sacramento	8	13	1	2	1,211	1,143	506	511	702	750
Salinas		9				6		1		
San Diego	47	66	8	4	467	644	62	70	953	969
San Francisco	615	1,578	106	403	1,137	1,509	348	394	1,350	1,520
Dept. of Justice	4	16			1					
San Jose	9	4		1	211	175	99	60	418	330
Santa Barbara	14	17	1	3	77	97	27	43	128	180
Santa Maria								1		
Santa Monica						63		18		51
Secret Service	2	1			4	32	2	2		38
Stockton	1	16		1			1	1		
Torrance						1		1		2
Vallejo					70	80	15	29	62	77
Weed					5	6	3	3		
Whittier		3								
Yosemite Park										
Totals	1,530	2,918	252	546	9,161	12,930	2,890	3,349	8,620	10,243
California counties—										
Alameda	4	2	1		21	36	11	11		
Amador	4	1		1		2	2	2		
Butte	2	3	1		12	86	6	21		7
Calaveras						17	1	11		
Columbia	12	10	2	2	14	75	6	13		5
Contra Costa	3	6		2	117	74	30	29	79	61
Del Norte	2	2		1	4	1	1			2
El Dorado	1	3				2				
Fresno	60	17	10	1	384	339	64	55	356	339
Glenn	1									
Humboldt	1	11	1	1	250	437	22	52	233	822
Imperial					16	63	10	29	18	97
Inyo					4			2		
Kern	1	12								
Kings					22	38	15	10	17	42
Lassen	1				4	4	2		11	7
Los Angeles	14	17	1	12	2,666	3,912	542	985	2,502	3,790
Madera	11	9	4	1	27	47	10	20	4	34
Marin	1	1	1		9	8		1		
Mendocino	3				54	46	9	10		
Merced	7	3			25	21	13	10	3	
Monterey	2	1	1		63	106	30		10	
Napa	6		1		2	2	1		1	
Nevada	1		1		13	9	4	4		
Orange	46	86	10	9	785	342	70	56	1,471	625
Placer	5	20		1	29	38	14	15	2	
Plumas					5	4	1	2		
Riverside	6	6		1	99	175	28	43	2	4

Records Received and Discarded for Fiscal Years 1922-1923 and 1923-1924—Continued.

	Circulars received		Circulars discarded		Finger prints received		Finger prints discarded		Photos received	
	1922 1923	1923 1924	1922 1923	1923 1924	1922 1923	1923 1924	1922 1923	1923 1924	1922 1923	1923 1924
California counties—continued.										
Sacramento	6		2		1		2	2		
San Benito	3	3			34	55	15	13	18	54
San Bernardino	75	77	16	8	845	1,042	111	166	810	944
San Diego	14	31		2	2,135	385	24	150	117	367
San Joaquin	31	12	3	3	225	216	71	58	9	26
San Luis Obispo	3	8			62	125	16	18	51	117
San Mateo	2	5	1		14	57	11	24		
Santa Barbara		3				42		18		7
Santa Clara	20	12	2	1	402	282	223	113	338	274
Santa Cruz	5	6	1		77	70	30	32		1
Shasta	3	4			112	127	15	30		
Sierra					1		1			
Siskiyou	1	1			85	119	25	31		5
Solano	2	1			4	5	1	4		
Sonoma	5	2	1		101	78	22	15	92	73
Stanislaus	42	24	7	3	96	64	14	22	46	39
Sutter	5	4		1	8	6	5	3		3
Tehama	1	1			5	16	3	7		
Tulare	36	52	10	3	140	121	31	35	61	46
Tuolumne					1					
Ventura	3			1		17		8		3
Yolo	5	8	2	5	3	11		4	2	
Yuba	11	23		1	39	86	43	39	50	73
Totals	449	487	79	60	7,035	8,308	1,543	2,209	6,407	7,858
California prisons—										
Folsom	8	20	1		448	503	405	462	480	693
San Quentin	10	25			1,444	1,589	1,268	1,389	2,551	3,243
Totals	18	45	1		1,892	2,092	1,673	1,851	3,131	3,936
Foreign—										
Aberdeen	1				248	14		2	230	
Arizona State Pen.		2				3		2		1
Ashland						5				
Beaumont					2	3	3	4		
Billings					4	5	2			2
Butte						5	2	3		
Colorado Springs					66	7	15	9	41	4
Colorado State Prison		5			325	396	45	67		1
Dallas		1				1		1		1
Denver	1		3		286	318	71	52	280	115
Detroit		1			91	39	4		21	30
Douglas					52	44	12	12	2	
Elko		1		1	99	102	35	22		
El Paso		1			1	98		32		3
Everett	1						2	2		
Fort Leavenworth								1		
Globe					36	1	2		9	
Grays Harbor			1		4	1	8	3	4	1
Great Falls	1				104	3	14	5	91	1
Houston					1	3	2			5
Illinois State Pen.					381		11			
Jacksonville		1				32		6		1
Kansas City		4		2	1	3	1	2		
Kansas State Prison		13			31	285	5	20	21	214
King County		1			305	9	107	14	266	2
Lansing	1	1			134	53	14		109	43
Mass. State Bureau	1	4			265	13	27	6	19	6
Memphis					6	7		1	5	5
Michigan State Pen.					47	106	4	9	48	79
Michigan Reformatory						35		8		29
Miscellaneous	326	77	27	9	325	354	71	48	102	167
Missouri State Prison							2	1		
Montana State Prison	3	12			202	299	28	25	208	209
Montgomery		9				1		1		2
Nevada State Prison	1	15			116	90	44	25	118	88
New Orleans					1	2	2	2		2
New York Narcotic Div.						8				
New York State Prison		4	1		39	11	20	2	41	8
Ogden		1			98	24	23	15	4	5
Ohio State Bureau						25	9	2		29
Oklahoma State Prison	27					43		19		17
Omaha	1				22	11	9	9	21	10

Records Received and Discarded for Fiscal Years 1922-1923 and 1923-1924—Concluded.

	Circulars received		Circulars discarded		Finger prints received		Finger prints discarded		Photos received	
	1922 1923	1923 1924	1922 1923	1923 1924	1922 1923	1923 1924	1922 1923	1923 1924	1922 1923	1923 1924
Foreign—continued.										
Oregon State Prison	21	10	1		179	207	73	86	176	264
Ottawa						20		1		19
Phoenix		1		1	362	525	48	55	330	485
Portland	109	204	17	18	565	649	86	131	563	651
Reno	2	3			229	250	81	61	441	462
Salt Lake City	4	4	1		179	209	43	64	193	202
Santa Cruz County					139	285	33	61		
Seattle	3	3			617	633	144	140	613	418
Secret Service Dept.	3				17		6		26	5
Spokane City	3				1	169	1	51	2	121
Spokane County	1				166		17	3	134	
St. Joseph		1			40	283	2	37	38	242
St. Louis		1			93	38	15	7	89	32
Tacoma	11	9	3	1	556	11	101	36	551	3
Toledo	1				1					
Tombstone					51	84	13	24		
Tucson					55	36	16	16		
Utah State Prison	3	1		1	165	130	54	34	1	3
Vancouver						72		10		17
Washington, D. C.	80	107	7	12	37	37	6	3	12	21
Washington State Pen.	4	5			3	312	4	88	2	297
Washington Reformatory		2		1				2		
Weld County					39	1	4	5		
Wichita					1		4	5		
Totals	481	541	61	48	6,802	6,321	1,359	1,356	4,814	4,389

Modus Operandi Records Filed.

	1922 1923	1923 1924
Burglary modus operandi records	77	61
Checks modus operandi records	7	5
Larceny modus operandi records	20	3
Robbery modus operandi records	13	8
Total modus operandi records	117	77

Statement of Expenditures for the Fiscal Years 1922-1923 and 1923-1924.

Function	Materials and supplies		Salaries and wages		Service and expense		Property and equipment		Totals	
	1922	1923	1922	1923	1922	1923	1922	1923	1922	1923
	1923	1924	1923	1924	1923	1924	1923	1924	1923	1924
Board of managers and superintendent									\$4,231.67	\$3,809.35
Clerical and office			\$3,600.00	\$3,600.00	\$631.67	\$209.35			17,559.15	17,417.19
Equipment	\$460.56	\$228.78	17,037.64	17,167.21	60.95	51.20			426.25	178.80
Photographic					1.00	21.81		\$156.99	127.23	64.16
Freight, cartage and express	123.86	64.16						3.37	17.06	19.97
Janitor					17.06	19.97			300.00	
Light, heat and water			300.00							
Postage					148.48	198.18			148.48	198.18
Printing					265.00	249.00			265.00	249.00
Telephone and telegraph					522.50	259.70			522.50	259.70
Rent					326.36	235.85			326.36	235.85
					1,500.00	1,500.00			1,500.00	1,500.00
Totals	\$584.42	\$292.94	\$20,937.64	\$20,767.21	\$3,473.02	\$2,715.06	\$428.62	\$156.99	\$25,423.70	\$23,962.29

Total expenditures, 1922-1923 and 1923-1924, \$49,385.90

Crime, Race and Sex of California Arrests for Fiscal Years 1922-1923 and 1923-1924.

	1922 1923	1923 1924
Crime—		
Abandonment.....	222	87
Abduction.....	6	1
Abortion.....		3
Adultery.....	26	48
Arson.....	28	39
Assault, felony.....	574	559
Assault, misdemeanor.....	35	28
Bigamy.....	10	53
Bribery.....	3	24
Burglary, first degree.....	1,718	2,148
Burglary, second degree.....	17	44
Carrying concealed weapons.....		18
Contributing.....	93	210
Counterfeiting.....	14	25
Crime against nature.....	2	26
Disturbing the peace.....	213	269
Embezzlement, felony.....	292	359
Embezzlement, misdemeanor.....	5	26
Escape.....	23	33
Extortion.....	17	27
False impersonation.....	7	1
False pretense.....	89	146
Felony.....	585	1,329
Fellation.....	4	
Forgery.....	395	622
Fictitious.....	761	891
Fraudulent.....		4
Fugitive.....	423	616
Incest.....	5	4
Indecent exposure.....	31	42
Innkeeper, defrauding.....	18	33
I. W. W.....	231	270
Juvenile delinquency.....	10	3
Larceny, grand.....	1,429	1,422
Larceny, animal.....	11	3
Larceny, automobile.....	346	656
Larceny, confidence.....	66	46
Larceny, petit.....	921	1,563
Larceny, pickpocket.....	44	43
Lascivious conduct.....	176	243
Mayhem.....	3	5
Misdemeanor.....	1,937	3,456
Murder.....	294	274
Narcotics.....	667	1,128
Parole violator.....	26	32
Prohibition.....		546
Rape.....	316	431
Receiving stolen property.....	87	207
Robbery, first.....	674	1,050
Robbery, second.....		8
Robbery, bank.....		6
Seduction.....	11	14
Sodomy.....	11	36
Threatened offense.....	21	33
U. S. laws.....	896	855
Vagrancy.....	2,378	1,677
Totals.....	16,171	21,722
Race—		
Caucasian.....	13,205	17,779
Ethiopian.....	920	1,088
Indian or Mexican.....	1,647	2,424
Malay.....	195	166
Mongolian.....	204	265
Totals.....	16,171	21,722
Sex—		
Female.....	418	1,192
Male.....	15,753	20,530
Totals.....	16,171	21,722

Records Filed and Discarded by the Month.

1922-1923	Latent prints received	Circulars received	Circulars discarded	Finger prints received	Finger prints discarded	Photos received	Mugshot cards filed	Articles seized and embroidered	Articles received
July.....		155	34	2,069	530	1,711	11	1,135	1,368
August.....		263	25	1,940	548	1,730	82	1,120	1,563
September.....		122	38	1,541	476	1,495	10	856	1,576
October.....		127	25	2,094	560	1,876	6	1,285	3,845
November.....		91	37	2,372	625	1,939	7	1,122	386
December.....		144	34	2,438	714	2,205	22	1,074	
January.....		216	21	2,680	728	2,471	7	1,089	
February.....		253	44	2,173	727	2,022	6	1,216	978
March.....		234	27	2,085	671	2,298	6	1,149	3,759
April.....		207	40	1,862	627	1,885	11	1,072	3,508
May.....		335	10	2,119	676	2,032	11	898	1,125
June.....		431	58	1,517	583	1,308	12	1,468	1,545
Totals.....		2,578	393	24,890	7,465	22,972	117	13,484	19,653
1923-1924									
July.....	5	353	67	1,811	580	1,663	9	345	869
August.....	6	339	41	1,924	621	2,038	7	602	2,440
September.....	15	297	31	2,034	503	1,666	8	215	3,294
October.....		435	68	2,168	585	2,017	10	534	2,186
November.....	15	315	102	2,582	693	2,217	1	382	1,561
December.....	8	196	46	2,788	774	2,164	4	530	1,057
January.....	3	288	39	3,026	783	2,569	3	593	880
February.....	15	353	41	3,024	883	2,254	5	351	798
March.....	3	332	30	2,839	800	2,465	6	496	3,694
April.....		470	38	2,443	877	2,339	16	617	2,642
May.....		240	42	2,883	914	2,518	6	482	4,128
June.....	19	373	109	2,629	752	2,516	2	314	3,390
Totals.....	89	3,991	654	20,151	8,765	26,426	77	5,461	26,939

REPORT OF BUREAU OF CRIMINAL IDENTIFICATION.

Photographic, Handwriting and Microscopic Division.

	July	August	September	October	November	December	January	February	March	April	May	June	Totals
Anonymous letters examined					3	2	16	7	4	10	3	78	11
Questioned documents examined	430	358	173	532	186	433	582	547	614	491	528	566	117
Handwriting comparisons made	7	3	6	28	18	21	14	24	23	8	19	33	5,742
Handwriting identifications made	27	21	3	27	29	39	30	38	20	22	21	67	294
Handwriting verifications made	144	112	111	96	171	143	167	111	156	68	96	82	314
Individual signatures classified and filed	32	28	96	99	61	65	125	92	63	31	151	181	1,157
Fictitious checks photographed							1,541	2,113	2,011	2,807		662	1,027
Initial index cards filed	261	186	50	118	231	182	108	90	156	96	128	101	9,224
Finished photographs	36	58	18	29	57	63	57	38	57	30	49	30	1,710
Negatives made						3							522
Enlargements made					1								3
Microscopic analysis made													1
Anonymous letters examined					14	19	28	37	18	48	17	2	2
Questioned documents examined	22	28	18	7	665	540	517	631	597	631	527	662	274
Handwriting comparisons made	531	511	623	589	10	14	19	15	24	33	16	29	6,964
Handwriting identifications made		9	18	20	37	24	40	46	55	97	51	108	227
Handwriting verifications made	85	25	38	56	177	110	151	164	193	134	143	157	662
Individual signatures classified and filed	168	104	114	135	30	37	110	89	180	243	101	617	1,730
Fictitious checks filed	167	75	130	143	329	334	424	617	627	733	406	693	1,922
Initial index cards filed	748	365	432	629	579	60	115	60	111	104	60	24	6,077
Finished photographs	91	106	79	132	128	46	35	13	16	21	15	10	1,070
Negatives made	34	31	18	19	27	46							289
Enlargements made					8		1				1		8
Microscopic analysis made													4
Microscopic identifications made												4	4

1922-1923

1923-1924

Identifications

1922-1923	Unknown dead	English descriptive	Finger prints	Handwriting	Latent prints	Motus operandi	Recognition	Totals
July.....		8	345	7	1		1	361
August.....		2	355	3			1	361
September.....		1	304	6				311
October.....		3	363	28			1	395
November.....		1	393	18				412
December.....		6	406	21				433
January.....		6	494	14			1	515
February.....		3	454	24			2	483
March.....		3	417	23				443
April.....		2	395	8		1	3	409
May.....		3	393	19			1	416
June.....		3	354	33				390
Totals.....		41	4,673	204	1	1	9	4,929
1923-1924								
July.....	1	1	338	20				360
August.....	2	4	388	9			2	405
September.....		4	329	18				351
October.....	1		415	20				436
November.....	2	4	434	10				450
December.....	4		515	14			1	534
January.....	2	2	467	19				490
February.....	2	2	570	15				589
March.....	8	4	421	24				457
April.....	3	3	529	33				568
May.....		5	493	16				514
June.....	1	1	476	29			3	510
Totals.....	26	30	5,375	227			6	5,664

Finger Prints Verified.

	1922 1923	1923 1924
July.....	335	397
August.....	379	281
September.....	268	221
October.....	254	297
November.....	351	395
December.....	409	383
January.....	359	445
February.....	376	460
March.....	286	473
April.....	287	454
May.....	302	553
June.....	270	430
Totals.....	3,876	4,789

Identifications for California and Foreign Departments.

	California departments		Foreign departments	
	1922 1923	1923 1924	1922 1923	1923 1924
July.....	276	299	85	61
August.....	279	343	82	62
September.....	236	297	75	54
October.....	319	336	76	100
November.....	334	368	78	82
December.....	355	461	78	73
January.....	443	427	72	63
February.....	393	501	90	87
March.....	377	361	66	92
April.....	358	490	51	83
May.....	328	417	88	97
June.....	328	456	62	54
Totals.....	4,026	4,756	903	908

Articles Identified.

1922-1923	July	August	September	October	November	December	January	February	March	April	May	June	Totals
Automobiles.....	32	27	36	36	35	13	26	34	47	54	48	28	416
Firearms.....	1		1										2
Miscellaneous.....	1		1	2						1	1		6
Motorcycles.....	1	3	2	1		1	1				1		10
Watches.....	1		1	1				1	4	5	1	1	15
Totals.....	36	30	41	40	35	14	27	35	51	60	51	29	449
1923-1924													
Automobiles.....				11	13	11	14	33	13	13	14	15	137
Firearms.....	1		1						2	1	1	1	7
Miscellaneous.....	1	1							1	1		1	5
Watches.....	3	1	2			2		1	8	4	9	7	37
Totals.....	5	2	3	11	13	13	14	34	24	19	24	24	186

FIRST BIENNIAL REPORT

OF

California State Division of
Motor Vehicles

For Biennial Period Ending February 1, 1925

WILL H. MARSH, Chief



CALIFORNIA STATE PRINTING OFFICE
JOHN E. KING, State Printer
SACRAMENTO, 1925

LETTER OF TRANSMITTAL

SACRAMENTO, CALIFORNIA.

February 15, 1925.

His Excellency FRIEND WM. RICHARDSON,
Governor of California,
Sacramento, California.

HONORED SIR:

Herewith I am submitting you a biennial report of the accomplishments of the Division of Motor Vehicles during my tenure, and for the period ending January 31, 1925.

Incidentally, this is the first report of this character which ever has been filed with a governor of this state by the division departmental head. For that reason a brief history of the department is submitted. The report includes a survey of the organization and its various departments, a tabulated statement of sales and receipts, and a few major recommendations which I will be pleased to have you and the legislature consider.

Respectfully submitted,

WILL H. MARSH,
Chief of Division.

ACKNOWLEDGMENT.

It is with pleasure I choose to commend the sincere, splendid personnel which has so faithfully cooperated with me during the two years past: have so generously and unstintingly given of their time and their talents, and made possible any accomplishments of note which the department may have achieved.

WILL H. MARSH.

INTRODUCTORY.

California's system of motor vehicle registration had its official beginning on May 5, 1905, when the first car was entered in the records. The transaction was handled by Charles F. Curry, then Secretary of State, and the registrant was John D. Spreckels. The motor vehicle was a White steamer. No plates were given Mr. Spreckels. He was assigned a number and paid \$2 as his fee.

In two years motor transportation had assumed such importance that more than 10,000 vehicles had been registered. One or two of these ancient models are still in the records.

Motor vehicle registrations were handled by the Secretary of State until 1913. In that year an act of the legislature placed registrations in the hands of the State Treasurer and made the engineering department the official custodian of the records. The same legislature created the horsepower rating system.

SEPARATE DIVISION CREATED.

By 1915 registrations had grown to such proportions that it was found no longer feasible to have them handled by any existing state department. A bill was thereupon introduced in the legislature by Senator E. S. Birdsall of Auburn and passed, providing for a motor vehicle department to have exclusive charge of registering all motor vehicles and the keeping of the records. The legislature of 1915 also amended the horsepower rating system and provided for a system of rating by horsepower on a different basis and known as the A. L. A. M. system. This system was not discarded until 1923.

The act of 1915 also provided for the assignment of permanent plates to automobile owners and the issuance of some suitable symbol by the division each year to be affixed to the plate designating the year being used. The permanent plate was discarded in 1919 and the division authorized to issue new plates yearly.

DIVISION ORGANIZED.

H. A. French was selected by Governor Hiram W. Johnson as the first chief of the department. French served until 1918 when he was succeeded by Peter J. Tehaney. Tehaney served until 1920 and was succeeded by Gilbert B. Daniels who served only about two months. Upon the resignation of Daniels, Charles J. Chenu was appointed and served until January, 1923, when the writer, Will H. Marsh, was appointed by Governor Friend Wm. Richardson.

The writer became attached to the registration work in 1915 as cashier in the office of the State Treasurer. When a separate department was created about eight months later, he became cashier of the new organization and occupied that position until his appointment as chief two years ago.

The first branch office was created in Los Angeles in 1914 by the late E. D. Roberts, former State Treasurer. The next branch was located in San Francisco and afterward branches were established in Oakland, Fresno, and San Diego.

GROWTH OF REGISTRATIONS.

The remarkable increase in the use of the automobile in California for transportation purposes has made the Division of Motor Vehicles one of the most important departments of the state government. It is improbable that any department comes in direct contact with so many people.

The growth in registrations particularly within the last five years never ceases to be a source of wonder. Beginning at zero in 1905 we are now registering in excess of 1,350,000 vehicles and during the current year will probably register nearly one and a half million.

Tables accompanying this report will show that registrations have increased annually at the rate of 25 per cent. Due to various causes the percentage of increase dropped somewhat during the past year but even with unfavorable buying conditions the records will show that we registered approximately 235,000 more vehicles in 1924 than in 1923.

CALIFORNIA MOTOR VEHICLE REGISTRATIONS SHOWING PERCENTAGE OF INCREASE OVER A TEN-YEAR PERIOD.

Year	Autos	Motorcycles	Commercials	Trailers	Total	Pct. of Increase
1914	123,516	24,709	-----	-----	148,225	-----
1915	163,795	26,401	-----	-----	190,196	28.3
1916	232,440	30,994	-----	-----	263,434	38.6
1917	306,916	30,417	-----	-----	337,333	28.0
1918	364,800	25,973	-----	674	391,447	16.0
1919	477,456	26,072	-----	1,658	505,186	29.1
1920	532,934	20,564	41,689	2,644	597,831	18.3
1921	645,522	17,729	35,092	3,421	701,764	17.4
1922	822,394	16,301	39,413	4,861	882,969	25.8
1923	1,056,756	14,694	43,527	5,808	1,120,785	26.9
1924	1,125,381	12,325	194,013*	19,040	1,350,759	20.5

*Solid and pneumatic tired trucks

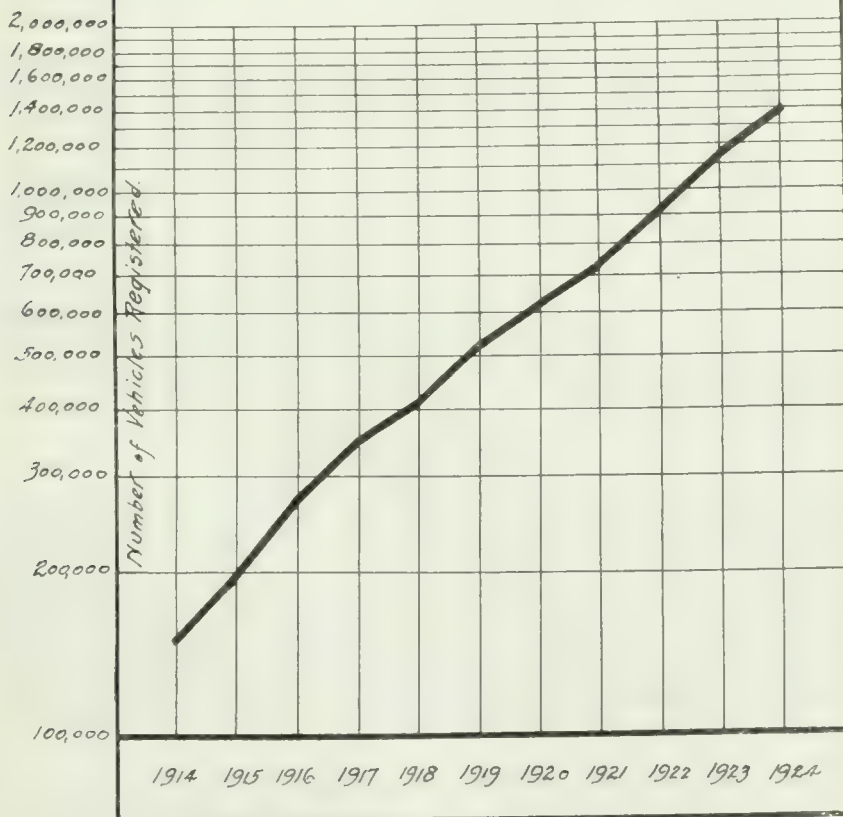
Report Registrations Issued Respective Offices of the Division for Year Ending January 31, 1924.

Kind of registration	Sacramento	Los Angeles	San Francisco	Fresno	Oakland	San Diego
Automobiles	405,385	391,165	98,594	53,745	72,735	35,132
Trucks—S	15,763	14,514	6,682	2,207	3,339	1,022
Motorcycles	5,999	3,837	1,653	714	1,608	883
Trailers	2,315	2,288	447	483	218	57
Automobile—D	2,854	-----	-----	-----	-----	-----
Motorcycle—D	113	-----	-----	-----	-----	-----
Transfers—R	142,118	178,211	38,352	22,180	28,186	15,010
Chauffeurs	32,284	41,723	11,158	4,622	6,182	2,742
Totals	605,831	631,738	156,886	83,960	112,268	54,846

Report Registrations Issued Respective Offices of the Division for Year Ending January 31, 1925.

Kind of registration	Sacramento	Los Angeles	San Francisco	Fresno	Oakland	San Diego
Automobiles	393,770	460,928	104,019	51,109	80,687	34,868
Trucks—P	59,905	51,779	16,515	7,459	10,816	5,580
Trucks—S	15,454	14,072	6,479	2,081	2,858	1,015
Motorcycles	4,750	3,368	1,520	520	1,405	762
Trailers	8,857	5,731	673	2,750	615	414
Automobile—D	2,947	-----	-----	-----	-----	-----
Motorcycle—D	72	-----	-----	-----	-----	-----
Trailer—D	26	-----	-----	-----	-----	-----
Transfers—H	42,863	46,477	11,763	6,154	9,346	4,430
Transfers—R	132,831	176,208	35,255	18,451	25,481	15,931
Chauffeurs	33,635	46,613	13,310	4,880	7,612	3,284
Totals	695,110	805,176	189,534	93,404	138,820	66,284

*Rate of Increase in Motor Vehicle
Registration, California.
1914 to 1924 inclusive.*



MAJOR BIENNIAL SAVINGS.

In justice to my predecessors it should be stated that the division's work was well organized when it was turned over to me in January, 1923. There only remained the task of coordination, of eliminating duplication here and there to put the department on the economy basis demanded by the incoming administration.

In this we feel we were successful. By following this policy we were able to show a saving of \$3,207.25 in pay rolls and other expenditures at the end of the first year as compared to 1922, although our volume of business increased 27 per cent. In other words while our receipts were more than \$2,000,000 in excess of 1922, necessitating heavier demands on our staff, we spent more than \$3,000 less. Here are the comparative figures:

Gross receipts—

February 1, 1922, to December 31, 1922	88,282,266 31
February 1, 1923, to December 31, 1923	10,553,432 66
Increase	82,273,166 35

Expenditures—

February 1, 1922, to December 31, 1922	\$649,770 95
February 1, 1923, to December 31, 1923	646,563 69
Decrease	\$3,207 25

We will hardly be able to duplicate this record for 1924 for the reason that we operated under an entirely new law that year. This law carries a number of protective features, including the double certificate plan, which are probably worthy but which have compelled additional expenditures to make effective.

BIG SUM TURNED BACK.

Although the new law has not made it possible for us to make the showing we had hoped to make we have not, during the past year, approached the sum permitted us by the law to spend. The motor vehicle act gives us the right to use 20 per cent of our receipts for expenses. Our motor vehicle fees for 1924 amounted to a total of \$6,747,954.79. Under the law we were permitted to spend \$1,349,590.96 for the year. We actually spent \$588,637.08 thus turning back \$760,953.88 in savings to be used for road maintenance purposes. Thus we spent only 8.7 per cent of the income from motor vehicle fees instead of 20 per cent which was allowed us.

INDICES CUT COST.

Another saving we consider noteworthy was made in the elimination of the annual directory of California registrants and the substitution therefor of a modern system of indices in San Francisco and Los Angeles. The old directory cost an average of \$75,000 annually and was often obsolete by the time it was off the press because of numerous transfers of cars and police officers were subjected to confusion and delay. The system of indices we have established is kept up to date and is open day and night for the convenience of the public so that the

registered or legal owner of any car may be obtained easily and on a moment's notice. This system is costing about \$15,000 annually as against the \$75,000 directory.

POSTAL RULING.

Up until last summer the federal postal authorities required the division to pay the first-class rate on all registration certificates sent out with plates to motorists. This matter was taken up with W. Irving Glover, third assistant postmaster general, and a new ruling obtained permitting the card to go at parcel post rates. This ruling will result in an annual saving of from \$8,000 to \$10,000, as it will save a two-cent stamp on every set of plates going to registered owners. Between 400,000 and 500,000 pairs of plates will be shipped out of the Sacramento office during the current year. The ruling will also permit a slight reduction in overhead costs.

DEPARTMENTAL WORK.

The division's employees range in numbers from about 300 during the quiet periods of the year to 1000 during the renewal season. During the rush season the division calls on the civil service commission for help until its lists are exhausted and then fills vacancies from applications filed by prospective workers.

The seasonal character of the work making it impossible to hold out prospects to employees for steady work combined with the necessity of "breaking in" green help each year is one of the hardest problems the executive staff of the division has to face. We are fortunate in having a few of our old employees return each year but a majority are without experience and require preliminary training before they can be trusted to handle records.

DIVISION ORGANIZATION.

The varied character of the work makes necessary its organization into departments. The main office at Sacramento has 35 separate departments and branch offices located at San Francisco, Los Angeles, San Diego, Oakland and Fresno operate in a similar manner except on a smaller scale. Nearly all mail business is handled from Sacramento and practically all correspondence.

A tremendous amount of bookkeeping is necessary in the division because of requirements of the law governing the apportionment of fees to the highway commission and the various counties on the basis of their respective registrations. The division handles millions of dollars every year and every cent must be accounted for by the auditor and cashier whose respective departments are organized to handle all fiscal matters. Purchases of supplies are handled through the office of the chief clerk as well as a number of matters relative to registration. Under our arrangement the chief clerk is actually the deputy chief and is the ranking official in charge in the absence of the chief. The office of the secretary handles the correspondence of the chief and supervises the work of a number of other departments.

MANY CLAIMS AND COMPLAINTS.

To take care of all complaints or claims of nonreceipt by applicants, a special department has been created. There is also a department which handles nothing but special claims.

A special department is necessary to handle calls for duplicate ownership and registration certificates, while another handles calls from persons who have lost one or more plates and require duplicates.

General information is given out by another department which handles thousands of letters every year. General information is also given out over our counters to persons who call. Direct applications are handled over the counters. In addition we maintain in the Sacramento and Los Angeles offices 24-hour telephone service for the benefit of the police and general public.

TRANSFERS RECORDED.

The law requires that the division keep a record of every transfer of a motor vehicle and we maintain a special department for this work. In 1923 this department handled 425,008 transfers and in 1924 more than 515,000.

Another department is entirely devoted to dealers. It keeps a record of all dealers in the state and attends to the issuance of dealers plates and dealers supplies. During 1923 a total of 2854 dealers registered in this department and the number increased in 1924 to approximately 3000.

The division cooperates with municipal and county officers in the recovery of stolen cars through its stolen car department. As soon as the department is notified that a car has been stolen it puts a "stop" against this car which precludes it from being transferred. The division is thus often able to trace a car and restore it to the original owner. Hundreds of cars have been so traced in this manner within the past two years.

OUT-OF-STATE CARS.

All out-of-state cars are handled by a special department. Persons driving into California from outside states are required to obtain a "visitor's permit" within ten days. This is good for six months, at the end of which a California license must be secured. Visitors are required to furnish satisfactory evidence of ownership before a license can be issued as the division is desirous that California not be made a dumping ground for stolen cars. Certificates of title are accepted from the following states: Michigan, Missouri, Pennsylvania, Delaware, Maryland, Wyoming, Florida and Indiana.

During 1923 we registered approximately 70,000 nonresident cars and in 1924 approximately 47,500. This is evidence that more than 250,000 people visited California by motor during these two years.

OPERATORS.

The California law requires that all persons who drive automobiles take out an operator's card. This card costs nothing but gives the division a chance to check up on persons driving. A fee of 50 cents is charged for a duplicate. Operators cards are issued by a special department and another files them. Since 1920 we have issued approximately two million of these cards.

VIOLATION DEPARTMENT.

The California law requires that abstracts of all convictions of the motor vehicle laws be filed with the division by judicial officers all over the state. These abstracts are tabulated and checked by a special department. They are arranged in such manner that the division is able to tell when any motorist has been convicted three or more times and his license is thereupon revoked. Our records show that a total of 49,845 were convicted in the California courts during 1923 of motor vehicle infractions while 67,256 were penalized during 1924.

In this connection it should be stated that judges have not given the division the fullest cooperation in the matter of abstracts. Unquestionably the totals for both years would be swelled considerably if complete reports were available.

A table showing violations over a period of five years as given in our records is found below:

CONVICTIONS UNDER MOTOR VEHICLE ACT IN CALIFORNIA AS REPORTED TO THE DIVISION OVER A FIVE-YEAR PERIOD.

	Total	Speeding	Reckless Driving	Lights	Plates	Muffler	Operator's License	Misc.
1920 -----	25,000	12,500	5,000	6,250	350	400	500	-----
1921 -----	48,600	24,600	8,200	9,200	1,700	1,900	3,000	-----
1922 -----	52,100	27,600	9,600	8,300	2,300	2,200	2,100	-----
1923 -----	49,845	28,382	10,165	4,719	2,467	1,477	1,760	875
1924 -----	67,256	40,145	14,288	5,797	1,931	2,917	744	1,434

REGISTERING DEPARTMENTS.

In the handling of registrations we have a new car department which also handles renewals. Another department types all certificates of registration and a corps of proofreaders in another department checks them up. A separate department handles California licenses on cars that for some reason or another have not been cleared through our records while another attaches transfers to the original applications on file.

The division has a special department to take care of repossession cases. This department clears all records where dealers repossess cars from purchasers who fail to live up to their contracts.

Another department handles all cars whose owners have taken out a license for a pleasure vehicle and desire or are compelled to change to a commercial license.

HEAVY MAIL.

A correspondence department answers all letters and a mailing department attends to all outgoing mail. An idea of the business handled may be gained from the fact that the mailing department sends out a daily average of 2600 pieces of mail. In the busy season this number goes up to 12,000 or 15,000 pieces a day.

FILING DEPARTMENT.

The task of filing the records of more than 1,300,000 motor vehicles is one of the biggest the division has to handle. A three-way system is maintained, that is, by engine number, by license number and by name of registered owner. It is thus possible to easily trace a car by one of three methods and to immediately verify any existing data. Duplicates of the three-way files are maintained in San Francisco and Los Angeles.

The files, inclusive of operators and chauffeur files occupy approximately 10,000 square feet of floor space at the Sacramento offices.

TRAFFIC MATTERS.

All traffic matters are handled by the office of the chief inspector. They are taken up in detail in another part of this report.

RULINGS.

PINK AND WHITE CERTIFICATES.

The legislature of 1923 inserted new provisions in the motor vehicle act providing for the issuance of certificates of ownership to the legal owners of motor vehicles. This clause was inserted as a means of protection to the legal owners and was in effect the creation of a title certificate to the car, the certificate of ownership having the same general relation to a motor vehicle as a deed has to a piece of real property. Unfortunately the same act provided that such certificates shall be valid only for the year in which they are issued thereby necessitating their renewal each year just as certificates of registration issued to the registered owner are renewed.

The problem of issuing the first certificates of ownership in 1924 was comparatively simple as names of legal owners appeared on the certificates of registration sent in for renewal. This year, however, the fact that both certificates must be renewed and that a large percentage of registered owners of California are not the legal owners has made the problem vastly more difficult.

After an exhaustive study of the situation we finally decided to demand the certificate of ownership as a prerequisite to immediate registration and delivery of plates and we have also asked that the white certificate be presented at the same time to assist us in verifying numbers on the pinks that may have become somewhat faded.

We have had no reason to regret this policy and have found that a large percentage of the motorists secured their pink certificates from the legal owners and brought them in or turned their fees and white certificates over to the legal owner with instructions to him to complete the transaction with the division.

We have realized though that there are a few cases in which it is impossible for the registered owner to secure the pink certificate and in order that such motorist suffer no hardship have arranged to permit them to submit their white certificates and wait for their plates until such time as we are able to verify our records. If the verification is satisfactory we will then issue plates to the registered owner.

HEADLIGHT RULING.

The 1923 act (sections 99, 100, 101 and 102) set up an entirely new standard for headlight equipment to be used on the public highways of California making it impossible to use any device not approved by the division's testing agency. To guard against financial hardship to persons who had already purchased illegal equipment it permitted the use of devices approved by the division prior to the passage of the act until December 31, 1924. As the act became effective in September, 1923, motorists were given a period of about 16 months to secure legal equipment. On January 1st of this year, we instructed our officers to start enforcing the law on these obsolete headlights.

Last month the advisability of enforcing this section of the law against owners of old types of Ford cars manufactured prior to 1919

and lighted from magnetos, was questioned in the legislature. The outcome was a resolution pointing out that in many instances the cost of new equipment would exceed the actual worth of these ancient models and asking the chief of the division to refrain from enforcing the law against magneto lighted cars until September 1, 1925.

The division will comply with this request and we have so instructed our officers. While we feel such a step is not to the best interests of law enforcement, particularly when some of these old cars are the most flagrant offenders, we also feel that the legislature has assumed responsibility and having made the law originally has now repudiated it.

TRAFFIC.

On March 21, 1923, the State Supreme Court handed down a decision in the case of *Logan vs. Shields*, the practical effect of which was to invalidate the employment of traffic officers by county boards of supervisors. This left the traffic situation in a serious condition as the state as well as the counties was without power to employ officers.

To remedy this situation the legislature, on the advice of Attorney General U. S. Webb, inserted a provision in the 1923 motor vehicle act which gave the chief of this division power to name the officers in the various counties and to pay their salaries from motor vehicle funds apportioned to the respective counties in which the officers were operating.

When the law became effective the division proceeded at once with the organization of a statewide traffic force, appointments in all cases being made on recommendation of the supervisors. Contracts were entered into by the division with the supervisors for the employment of the men, inspectors were appointed, enforcement districts formed and such other steps taken as were necessary to properly protect the highways from the reckless and careless.

LITIGATION.

In September, 1923, the State Controller refused to approve claims for the salaries of traffic officers on the ground that the law was unconstitutional. This necessitated the filing of a test suit to decide the matter and the consequent uncertainty which followed disrupted our organization to a large degree.

On November 26, 1923, the Third District Court of Appeal handed down a decision confirming the Controller's stand, but in a later decision on January 7, 1924, reversed itself and held in favor of the division. The Controller carried the matter to the Supreme Court but early in March the Supreme Court ruled in favor of the division.

SALARY SITUATION.

The task of rebuilding our organization had hardly been completed when we were confronted with the problem of finding sufficient funds to pay the officers in a number of counties for the last six months of the year. The law provides that the division apportion all fees collected to the counties and the highway commission twice a year but the legislature inadvertently overlooked the fact that nearly all of our fees are collected during the first half of the year when licenses are renewed and gave us no authority to withhold funds to pay the officers during the latter half when collections are lean.

To remedy this situation we proposed to the various counties in which shortages were in prospect that they return sufficient funds to the state treasury to make up the difference as soon as they had received their midyear apportionment. Most of them agreed to do so although this arrangement was not altogether satisfactory. The law should be amended to take care of this condition.

OPERATION.

Although the long period of litigation over salaries kept our traffic department in a state of uncertainty and turmoil and was disastrous to the morale of our forces the records will show that some remarkably good results were obtained in law enforcement by our officers. I can not praise too highly the work of these men many of whom remained loyally on the job when there was no certainty that their salaries would be paid.

It has been the aim of the division to build up a traffic department composed of high class officers who could impartially enforce the law and at the same time display tact when tact was needed. We have tried to standardize rules throughout the state to the end that the laws might be enforced uniformly.

The ambiguities and inadvertences of the law leaving loopholes for interference by county and municipal authorities have made it impossible to attain the high degree of efficiency that would be obtainable were the department given absolute control of the officers and their salaries.

HEADLIGHT CAMPAIGNS.

One of the outstanding endeavors of the traffic department has been its effort to rid the highways of the menace of glaring and defective headlights. Violations of headlight requirements of the law have become so common in the state as to constitute a serious problem and a constant danger to life. Statewide campaigns have been conducted from time to time by our officers. These campaigns while resulting in the arrest or citation of thousands of persons were principally beneficial because of their educational effect on the public mind. In fact with our limited forces it has been necessary in all campaigns to stress the educational rather than the physical aspects of law enforcement. In most cases a simple warning to the motorist to have his lights adjusted was sufficient. Our records show that since September, 1923, more than 100,000 persons have been given headlight citations.

Another act which has been beneficial was the condemnation of more than 130 light devices as illegal because they did not pass the tests required by the law. This equipment became illegal on December 31st last and our officers now have instructions to arrest any person caught using it.

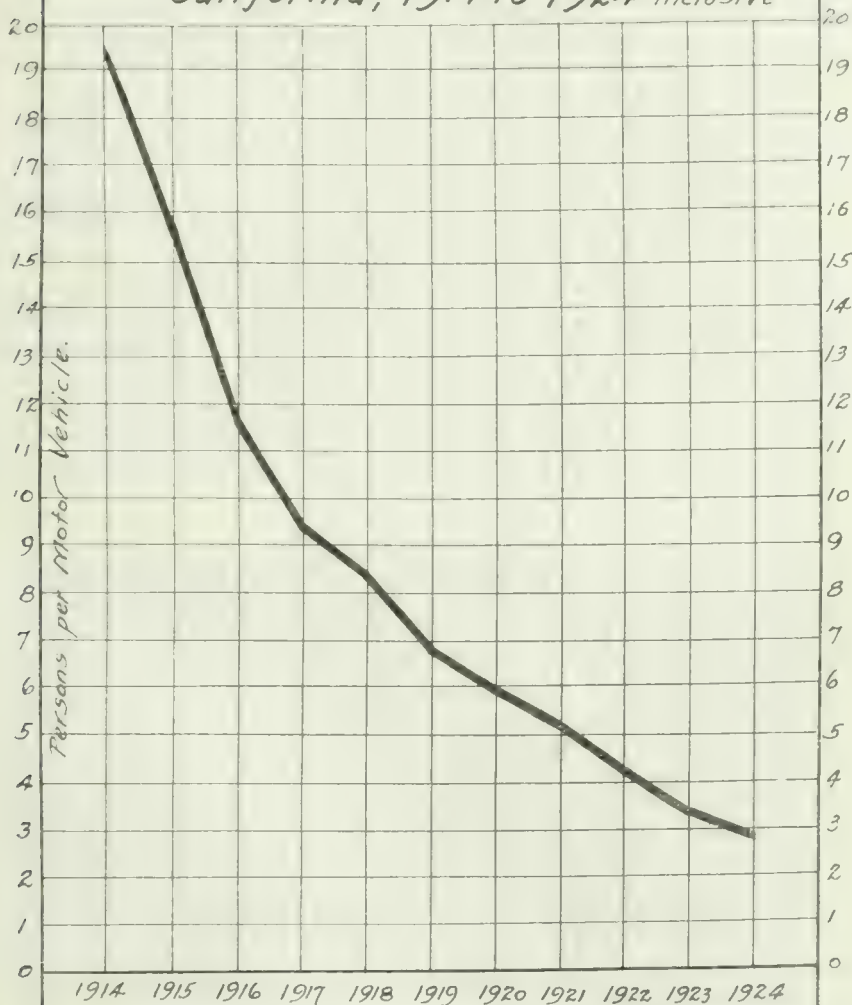
The headlight situation is still a long way* from being satisfactory. Everywhere at night on our highways one encounters the blinding glare of lights out of adjustment. It would take many times the number of officers we have to catch all of these offenders.

The general campaigns are not as effective as before because their deterrent effect is being lessened each time a new one is conducted: the public is not so responsive to the agitation. The laws must be strengthened and heavier penalties provided making it possible to impose heavy fines on headlight violators.

WORK OF OFFICERS.

The division keeps track of the work of its officers by a system of daily reports which are turned in to the captains of each squad who in turn make a monthly report to the chief inspector at this office.

*Persons per Motor Vehicle in
California, 1914 to 1924 inclusive*



These reports are tabulated so that the work of every man and of every squad can be determined each month.

At this time the division has a force of about 130 men operating in thirty-six county units. There are ten inspectors in the field assigned to districts.

Our men are charged with the responsibility of enforcing all provisions of the motor vehicle act. In doing so they are given special orders to be courteous and considerate in their dealings with the public as a large number of violations are due to limited knowledge of the law.

The following shows in brief the outstanding accomplishments of the traffic force from September, 1923, to January, 1925:

Total violators stopped.....	184,506
Total arrests for flagrant violations.....	31,318
Total light citations.....	103,373
Total mileage covered.....	1,568,557
Total delinquent fees collected.....	\$75,815 40
Total fines.....	\$219,548 50

HOOF AND MOUTH EPIDEMIC WORK.

During the past summer when the hoof and mouth disease had assumed such proportions as to justify quick action our traffic officers were ordered to lend their assistance in every way to the federal and local authorities in suppressing the disease. Without neglecting their regular duties in any way our men were able to render valuable aid by assisting in the search of automobiles passing from infected to free areas or vice versa and by helping to maintain the necessary patrols and quarantines.

ADJUSTING STATIONS.

When the division was taken over by the present administration early in 1923, it was found that there were about 400 headlight testing stations located in various parts of the state operating in a semi-official capacity. The motor vehicle act passed by the legislature of that year made it immediately necessary to have more of these stations in order to accommodate the motorists who wanted their lights adjusted as required by the act.

The first step was to give official authority to the 400 stations then in existence. We then began to certify other stations until we had approximately 1500 stations. Most of these are in the big centers of population but there is at least one in practically every small town.

These stations are required to have up-to-date, scientific equipment for the testing of lights and are supposed to employ experts. Our method of operation is to hand the violator a citation requiring him to appear at one of these stations and have his lights adjusted. After adjustment he is given a certificate. A small charge is made, depending on the nature of the job.

We have found this method of procedure very successful and good results have been obtained. It must be remembered, of course, that the headlight certificate is not a license to travel indefinitely without light inspection nor does it immunize the motorist from being stopped again if his lights for any reason go out of adjustment.

TESTING AGENCY.

The act of 1923 very definitely set forth the specifications and requirements of headlight devices to be used in California and provided for what is known as the eight-point test on lights. Acting on authority given by the act the division designated the college of engineers of the University of California as the official agency for testing. Persons with headlight devices to sell in California make application to the division for a test and upon payment of a fee of \$50 send samples of their product to Berkeley where the experts make a thorough examination of them. If the device meets the requirements of the law it is certified; if not it becomes illegal to use it.

The law provided that devices already in use at the time the act became effective should not become illegal until December 31, 1924, so as to give the owners ample opportunity to purchase legal equipment. As the period of grace has now expired our officers have instructions to arrest any person using illegal equipment.

Since establishment of the agency we have approved 63 devices which passed the tests successfully. We have condemned 162 others.

This feature of the law has been very beneficial to the headlight situation as it has forced manufacturers of devices to comply with the law and has served to weed out obsolete and dangerous equipment.

RECOMMENDATIONS.

First and foremost I recommend that the legislature take steps to place complete authority over the traffic officers in the hands of this division or else divorce the division entirely from authority over them leaving them in control of the counties as prior to two years ago.

The dual system of authority now existing has been very harmful to law enforcement. Ambiguities in the law have made doubtful the appointing power for the officers. The law provides that supervisors may make recommendations as to appointments but does not compel the division to concur in the recommendations although we have always done so. Some counties have refused to make recommendations; we have power to send men into such counties, but such action results in a conflict of authority and attendant confusion.

Officers are paid from motor vehicle fees apportioned to the counties in which they are operating. This has resulted in a different salary scale for every county. It also means more bookkeeping.

Traffic rules can not be standardized nor can there be a great amount of teamwork where officers look to two sources for their orders.

Personally I favor a separate state constabulary, organized along the lines of forces in a number of eastern states for traffic enforcement. A force of from 150 to 200 men acting from a central point of authority with the proper kind of departmental organization would, in my opinion, be sufficient.

If this is not possible then I would respectfully request that the counties again assume control of the situation.

SALARIES AND APPORTIONMENT.

As stated before the law provides that officers be paid out of funds apportioned to the respective counties. The law also provides that these funds be apportioned twice a year.

The bulk of the fees are collected during the first six months of the year as licenses are renewed during this period. Thus while there is plenty of money to pay the officers for the first six months the collections are so light in many counties during the last six months that shortages are bound to exist.

This situation arose last summer. We overcame it partially by agreements with the counties to turn back enough money to the motor vehicle fund from collections for the first half of the year to meet shortages for the last half. This was only partially successful as many of the supervisors either did not understand it, or did not want to.

If no change is made in the present status of the traffic officers I recommend that the law be amended to permit us to withhold sufficient funds from apportionments of the first six months to meet salaries for the last half of the year.

Statement of Total Number of Fee-Paid Registrations of Automobiles, Commercial Trucks, Motorcycles and Trailers for the Period February 1, 1923, to February 1, 1924, and Fees Apportioned to Counties.

County	Automobiles	Trucks	Motorcycles	Trailers	*Apportionment
Alameda	70,297	3,052	1,508	207	\$330,913 31
Alpine	33	1	1		131 47
Amador	1,321	71	8		6,122 65
Butte	8,855	343	114	101	40,071 78
Calaveras	1,213	77	15	7	5,750 71
Colusa	3,107	132	26	30	14,852 38
Contra Costa	11,144	452	287	25	50,562 90
Del Norte	724	42	3	2	3,309 16
El Dorado	1,619	106	16	3	7,438 13
Fresno	45,263	1,875	577	283	210,222 16
Glenn	3,307	135	37	41	15,378 88
Humboldt	9,131	400	61	19	41,092 02
Imperial	11,178	366	45	47	50,329 39
Inyo	1,855	39	5	7	8,248 84
Kern	22,114	807	241	127	101,906 53
Kings	6,917	234	54	104	31,930 98
Lake	1,492	102	7	1	7,325 13
Lassen	2,158	47	14	1	9,478 32
Los Angeles	410,517	15,065	4,753	2,151	1,838,230 48
Madera	3,750	149	49	15	17,280 65
Marin	5,343	238	73	3	25,392 01
Mariposa	562	28	8	1	2,744 31
Mendocino	4,652	269	34	3	21,905 91
Merced	7,676	251	59	46	34,308 51
Modoc	1,211	28	7		5,445 91
Mono	157	1	1		664 77
Monterey	7,124	280	103	47	33,267 56
Napa	4,632	275	70	10	22,681 95
Nevada	1,775	48	10	2	7,689 55
Orange	31,910	694	429	261	143,536 70
Placer	5,308	260	73	11	23,835 69
Plumas	1,008	50	13	6	4,771 43
Riverside	15,092	376	227	135	67,616 49
Sacramento	25,716	1,345	474	126	121,619 55
San Benito	2,707	119	43	20	12,734 98
San Bernardino	23,090	621	400	166	103,029 73
San Diego	34,544	1,071	906	57	156,403 77
San Francisco	82,048	6,206	1,285	305	426,188 48
San Joaquin	23,433	1,060	377	185	110,800 82
San Luis Obispo	7,021	200	162	18	31,965 55
San Mateo	8,621	508	146	51	42,725 99
Santa Barbara	13,259	325	196	49	60,939 23
Santa Clara	29,268	1,294	642	298	141,084 27
Santa Cruz	8,061	409	117	31	38,207 66
Shasta	3,507	214	26	10	16,296 20
Sierra	359	12	4	3	1,569 60
Siskiyou	4,372	177	39	6	19,604 58
Solano	7,316	313	125	15	33,923 69
Sonoma	16,533	894	181	33	78,760 46
Stanislaus	15,921	487	239	198	72,887 24
Sutter	3,471	225	29	22	16,546 18
Tehama	3,306	120	42	22	14,894 36
Trinity	231	20	4	1	1,529 63
Tulare	20,785	779	156	320	95,988 96
Tuolumne	1,296	73	12	4	9,185 21
Ventura	9,574	291	84	117	44,465 46
Yolo	5,660	315	72	38	27,049 73
Yuba	3,268	157	20	17	15,380 63
Totals	1,056,756	43,527	14,694	5,808	\$4,878,394 72

*Sums apportioned from dealers' licenses, transfers and duplicate plates, certificates and containers also included in apportionment column.

STATE DIVISION OF MOTOR VEHICLES.

Statement of Total Number of Fee-Paid Registrations of Automobiles, Trucks, Motorcycles, and Trailers for the Period February 1, 1924, to February 1, 1925, and Fees Apportioned to Counties.

County	Automobiles	Solid trucks	Pneumatic trucks	Motor cycles	Trailers	*Apportionment
Alameda	77,293	2,707	9,617	1,310	563	\$208,061 46
Alpine	33		8	1		88 93
Amador	1,384	55	228	11	5	3,742 34
Butte	8,850	295	1,523	82	292	25,033 48
Calaveras	1,181	61	241	7	23	3,448 88
Colusa	3,053	117	617	21	90	6,576 31
Contra Costa	11,944	371	1,596	232	115	32,202 89
Del Norte	885	43	128	3	9	2,560 27
El Dorado	1,587	89	413	10	14	1,564 60
Fresno	42,110	1,765	5,149	413	1,450	103,837 59
Glenn	3,131	115	475	32	232	6,982 64
Humboldt	10,181	380	1,345	69	70	24,142 80
Imperial	12,513	341	2,561	40	204	31,140 81
Inyo	1,884	35	327	7	16	5,288 54
Kern	21,851	759	2,892	198	596	47,098 13
Kings	6,286	198	986	37	435	12,953 38
Lake	1,598	109	297	7	18	3,044 55
Lassen	2,383	49	337	12	16	4,784 90
Los Angeles	465,950	15,775	50,357	3,981	4,961	1,233,793 98
Madera	3,658	136	578	30	124	5,418 80
Marin	3,649	236	1,161	68	21	9,970 91
Mariposa	508	27	165	2	3	1,577 54
Menocino	4,886	274	804	29	14	11,799 52
Merced	7,362	234	1,262	58	285	14,123 13
Modoc	1,277	21	161	4	12	3,357 64
Mono	212	2	33		1	562 21
Monterey	7,511	308	1,393	93	138	22,029 35
Napa	4,604	258	850	70	79	11,869 18
Nevada	3,843	53	399	10	16	3,293 97
Orange	3,305	634	3,382	336	963	67,881 08
Placer	3,342	235	1,209	62	92	12,696 73
Plumas	1,096	48	210	7	14	3,033 16
Riverside	15,655	345	2,494	185	670	34,181 57
Sacramento	29,769	1,256	4,863	411	595	69,548 26
San Benito	2,689	119	443	40	53	4,740 03
San Bernardino	23,681	594	3,431	383	605	51,076 43
San Diego	37,518	1,047	5,590	774	413	85,445 91
San Francisco	84,665	5,432	13,374	1,145	422	239,903 62
San Joaquin	23,111	957	3,942	307	691	64,569 26
San Luis Obispo	3,640	161	1,116	54	88	15,145 31
San Mateo	9,859	537	1,632	159	112	18,143 91
Santa Barbara	12,958	304	2,090	139	138	25,492 13
Santa Clara	30,068	1,314	4,059	512	922	71,311 00
Santa Cruz	8,018	403	1,568	90	75	23,069 67
Shasta	3,671	211	712	28	50	9,358 87
Sierra	409	8	75	4	5	1,139 96
Siskiyou	4,979	173	737	24	23	10,403 61
Solano	7,416	293	1,263	104	90	15,008 90
Sonoma	15,559	822	3,818	162	229	37,858 02
Stanislaus	15,318	452	2,304	202	867	34,509 24
Sutter	4,217	229	744	23	85	7,293 05
Tehama	4,373	108	619	25	161	8,037 83
Trinity	350	11	59	1	1	920 88
Tulare	19,105	717	2,700	140	1,214	45,871 09
Tuolumne	2,240	56	316	18	20	4,856 67
Ventura	9,292	263	1,580	66	361	16,889 16
Yolo	3,386	289	1,176	67	219	12,086 28
Yuba	3,085	128	677	20	60	6,852 06
Totals	1,125,381	41,959	152,054	12,325	19,040	\$2,837,672 42

*Apportionment is sums received by counties less amounts paid for salaries of traffic officers. Sums apportioned from dealers' licenses, transfers and duplicate plates, certificates and containers also contained in this column.

THE PINK CERTIFICATE.

The act of 1923 created the certificate of ownership as a means of protection to the legal owners of automobiles, requiring the division to issue this certificate to the legal owner and a certificate of registration to the registered owner.

The law requires that these certificates of ownership be renewed every year. This is obviously a useless transaction. It has put us to a great deal of expense and trouble this year compelling us to make the presentation of the pink certificate a prerequisite to registration.

I recommend that the clause requiring annual renewal of the certificate of ownership be stricken out and that the division be empowered to set up a permanent title file for all motor vehicles in the state.

EXAMINATIONS FOR OPERATORS.

Under the present law practically anyone, regardless of physical condition or ability to handle a car may obtain an operator's card permitting him to operate a motor vehicle on the public highway. As a result many incompetent people are driving.

To remedy this condition I recommend that the law be amended to compel every applicant for a card to submit to a physical examination and practical driving tests as to his fitness to drive.

COMMERCIAL VEHICLE RATING.

The wording of Section 77 (c) relative to vehicles designed or used for transportation of property has worked a hardship on a great number of persons, particularly owners of built-in or "box back" small cars. The division has had no alternative except to charge a weight fee for such vehicles when obviously their primary use has in many cases been merely the transportation of domestic supplies by farmers.

The law should be amended in such manner as to designate the exact status of such vehicles if it is assumed that the legislature makes no changes in the present fee system.

THE FIVE-DAY CLAUSE.

The present law provides that in all violations of the motor vehicle act except felonies (Section 154) the arresting officer shall take the name and address of the violator and notify him to appear in court and that the violator shall be given at least five days in which to appear.

The five-day clause has resulted in large numbers of transient violators escaping punishment. With a period of grace of this duration he can drive half way across the continent before his case is called. We know this is true because our officers have checked up and have found that a large number of motorists handed citations for various offenses have never been heard of again.

I recommend that the five-day clause be stricken out and that the time upon which the violator shall appear be discretionary with the officer.

HOUSING CONDITIONS.

The present quarters of the division at Tenth and R streets are entirely inadequate. We have not sufficient floor space for our records and working conditions, particularly during the renewal period when we employ a large number of extra people, are not what they should be.

The records of more than 1,300,000 motor vehicles are kept here in wooden filing cases. If by any chance these should be destroyed the damage would be irreparable and chaos would result.

We have assumed that adequate quarters would be provided when the extension buildings are completed. I recommend this be done by all means. I also recommend that all steel cabinets be secured for the records which are so valuable. A proper centralized, adequate system of distribution of license plates and certificates should be provided.

o

FIFTH BIENNIAL REPORT

OF THE

State Corporation Department

TO THE

GOVERNOR OF THE STATE OF CALIFORNIA

BY

EDWIN M. DAUGHERTY

Commissioner of Corporations

1924



CALIFORNIA STATE PRINTING OFFICE
JOHN E. KING, State Printer
SACRAMENTO, 1925

LETTER OF TRANSMITTAL.

SACRAMENTO, December 8, 1924.

To HON. FRIEND WM. RICHARDSON,
Governor of California.

In submitting this biennial report of the State Corporation Department, I desire to express my sincerest gratitude for the assistance you have given in protecting the small investor, and aiding legitimate business operating under the jurisdiction of this department.

Also, I desire to acknowledge, with full appreciation, your active cooperation in making it possible to install a business system which has effected a most material saving in the administration of this office.

Respectfully,

EDWIN M. DAUGHERTY,
Commissioner of Corporations.

REPORT OF THE STATE CORPORATION DEPARTMENT.

The State Corporation Department has transacted a large volume of business during the period covered by this biennial report.

The general prosperity of the State of California has been reflected in the number of applications for permit to sell securities and for certificates for brokers and agents.

For the most part the responsible business man, large and small, has not only complied with the rules and requirements of this department, but has actively cooperated in assisting the department in making these regulations effective.

Some suggestions are contained herein for correcting abuses that may grow into or have actually developed into frauds. Where these subjects are treated in this report, it is not the intention to pass any reflection upon the legitimate business man or enterprise. In fact, the department would suggest and welcome cooperation of law-abiding citizens, in preventing security frauds.

The department continues more than self-sustaining, having a surplus to its credit of \$666,512.28.

DETAIL FOR BIENNIAL PERIOD ENDING AUGUST, 1924.

The total par value of securities authorized by the State Corporation Department was \$2,507,048,460; of this amount the par value of bonds,* notes, etc., was \$487,220,879.

	Number of Certificates issued		Number of permits and orders issued
	Brokers	Agents	
1922—			
September	69	1,375	718
October	56	923	706
November	59	1,390	684
December	727	2,550	683
1923—			
January	459	3,358	692
February	163	2,019	869
March	163	1,925	1,027
April	135	1,663	1,033
May	160	1,748	1,000
June	78	1,612	908
July	79	1,346	752
August	118	1,755	866
September	32	1,376	654
October	31	1,374	852
November	27	1,217	787
December	169	1,583	825
1924—			
January	474	3,328	865
February	90	2,275	891
March	54	1,579	950
April	54	1,533	966
May	48	1,542	835
June	40	1,332	723
July	28	1,022	745
August	24	1,068	760
Totals	3,337	40,913	19,509

*Amounts estimated for September, October, November, December, 1922, and January, 1923.

During the previous biennial period (September, 1920, until August, 1922), the total number of certificates issued was: Brokers, 3416; agents 20,348.

The total number of permits and orders issued was 12,290.

Total number of brokers' certificates revoked during the biennial period ending August, 1924, 202.

Total number of agents' certificates revoked during the biennial period ending August, 1924, 2530.

Total number of permits revoked during the biennial period ending August, 1924, 3658.

SUMMARY OF REPORT.

Outside or "foreign" corporations, organized to transact business in California, are increasing rapidly and are threatening the interests of honest investors in this state.

Books and records of companies should be open at all times to inspection by the department. This, with other restrictions, would prove more beneficial to investors than drastic changes in the laws necessary in the event a "fraud act" is adopted, as has been suggested.

"Texas plan" or 3 per cent loan companies which menaced California two years ago and were found to be on an unsound basis have been eliminated.

The department's policy, with respect to professional promoters, has been more rigidly pursued, resulting in added protection to investors without imposing hardships upon companies.

Numerous prosecutions have resulted from violations of the Corporate Securities Act, in which the department has given full cooperation to the prosecuting authorities. Despite this work, the many hearings before the department and the consequent tax on the department's personnel, the average time for issuing permits has been reduced from five weeks to a little more than five days.

A tremendous volume of business has been transacted by the department since the last preceding report, with a small increase in personnel.

Expenditures of the department have been kept at a minimum, despite a tremendous growth in business. This is due in large part to the cooperation of the Chief Executive of the state, the Civil Service Commission and the Board of Control.

Employees of the department are not engaged in other business. This rule of the Commissioner loyally is being observed and the public is benefiting greatly as a result.

Constructive steps could be taken by fixing liability in connection with "business trusts," which form of organization is dangerous to both security purchasers and organizers.

Definite and constructive legislation is urged giving some branch of the state government authority to supervise the business transacted by mortgage, finance, thrift and similar companies. Many of these are organized purely as promotion schemes.

With the cooperation of the Board of Control, a uniform system of accounting is in operation in the department, resulting in a closer check on the business of the Commissioner.

Unification has been completed of department rules and regulations. This will result in more uniform consideration of applications, facilitate the work of the department and be of great benefit to the public transacting business with the department.

Splendid success has marked the field work system inaugurated by the department two years ago. The press of the state has cooperated in

keeping the public advised in fraud matters and invaluable assistance has been given the department by the Attorney General in court proceedings.

The "blue sky" law and its enforcement has deterred many fraudulent operators from illegally placing their securities on the market in California. This situation, according to a special assistant United States Attorney General, has resulted in fewer violations of the federal laws than in a neighboring state which has no "blue sky" law.

A change should be made in the law governing supervision of advertising relative to securities or the Commissioner should be relieved of this supervision.

SECURED ISSUES.

Probably one of the most vital accomplishments of the State Corporation Department during the past two years was the prevention, almost wholly, of misrepresentation in connection with the issuance and sale of bonds, notes and collateral trust certificates. Issue after issue has been prevented of securities labeled "prior liens" when they were not prior liens or were prior liens on only a small part of the property involved; of bonds labeled "fee bonds" when they were not fee or where the security was only that of a leasehold; of collateral trust notes labeled as "secured" when they were not secured by anything, and of debentures that were not as good as notes.

Another and scarcely less important accomplishment was the halting of numerous cases where misguided and not necessarily crooked individuals were paying dividends out of capital. In nearly all cases where this wrong was called to the attention of the persons in error, it was righted.

The idea is suggested that, if the department had done nothing except the constructive work along these lines, it has benefited investors many times the cost of maintaining the department.

OUTSIDE CORPORATIONS.

One of the outstanding features of the period covered by this biennial report is the large number of corporations organized outside of California for the purpose, exclusive or nearly so, of transacting their business within this state.

The State Corporation Department can not and has no desire to discriminate between "domestic" (California) corporations and these so-called "foreign" corporations when considering and acting upon applications for permission to sell securities. Furthermore, any criticism or suggestion contained herein does not and is not intended to apply to corporations organized outside of California to transact business in this and other states. Reference is meant to companies which comply with technical legal requirements calling for the maintenance of offices in the state where they obtain their charters, while operating within this state.

Apparently many of these corporations are formed to avail themselves of laws which their organizers deem more favorable than those of California.

The State of California undoubtedly is losing large revenue because of this situation. In addition, the Corporation Department is experiencing ever-increasing difficulty in the work of supervising the opera-

tions of these "foreign" corporations. This is particularly true where the organizers are professional and dishonest promoters, whose purpose in organizing outside of California is to obtain a charter under the laws of another state whose laws are less stringent than those of this state. If the ratio of increase of this class of company is continued in the future, as in the past, the interests of the honest investor will be seriously jeopardized.

Discriminatory legislation affecting these companies would present so many obstacles to many legitimate business men that they virtually would be driven from the state. The suggestion is offered that "foreign" corporations transacting business wholly in California be required to maintain their books and records in this state; that these be made available to the Corporation Department and that severe penalties be provided for failure to comply with these requirements.

Enactment of legislation is also recommended requiring security brokers to keep records in accordance with principles of accounting approved by the State Board of Accountancy, these records to be at all times open to inspection by the Corporation Department. A severe penalty should be provided for failure to comply with such requirements.

The Corporate Securities Act ("blue sky" law) is designed to prevent fraud through the sale of securities by companies whose plans of business are found to be unfair, unjust and inequitable. A permit issued by the department seeks to outline a company's plan of business; give a brief review of the company's financial condition, and contains mandatory provisions that the company's organizers shall comply with certain conditions imposed by the Commissioner of Corporations. Parental control of corporations by the Commissioner is not called for in the law.

FRAUDS.

Proper supervisory power can not be exercised by the Commissioner to protect investors against fraud unless the books and records of companies are available for inspection by the department while these companies are in the process of financing and offering their securities to the investing public.

Numerous suggestions have been made looking to the amending or altering of the present "blue sky" law or the substitution of a "fraud act" for that law. The purpose of a "fraud act" in this connection is punishment for the fraudulent issuance or sale of securities. It is not a measure to prevent fraud primarily. With reference to several movements that have been started within the past year to give the Commissioner of Corporations power to administer a "fraud act," attention is called to the fact that in order to prosecute alleged violators of a law of this kind sweeping changes would have to be made in many of our statutes. Without such changes the Commissioner would be in the same position he now finds himself, as it would be incumbent upon him to submit his case to the district attorney of the county in which an alleged crime is committed and the decision, whether or not the case should be prosecuted, would rest with that official. An exception to this condition is the Martin Act of New York. This is a fraud act but its enforcement is in the hands of the Attorney General of that state, and if a fraud act

is adopted in California the work of enforcing it should be placed in the hands of the Attorney General of this state.

The California "blue sky" law has proved quite beneficial to small and large business interests, as well as to investors, since its first enactment in 1914. Therefore, radical changes in that law should be given the most careful consideration. Among the chief reasons why investors lose money through ill-advised purchase of securities is that these investors do not read, or reading, do not understand, the terms of the permits granted by the Commissioner of Corporations. It would be virtually impossible to protect these persons against loss without depriving all investors of the right to invest their funds as they please.

THREE PER CENT LOAN COMPANIES.

Reference is made in the last preceding report to an enterprise which menaced California business life known as the "Texas plan" or three per cent loan companies. Twenty-seven of these concerns had applied for permits to the department in 1922. All except three abandoned their plans to engage in business in this state. After the gambling, lottery and unsound actuarial features were eliminated three applications were granted. Only one of these companies now is in existence. The others have liquidated without loss to investors. While credit is due the department for the removal of the danger attendant upon investments in this class of business, chief credit is due to the actuaries whose working out of the problem proved these companies were not planned on a sound basis. The general results should be regarded as another reason favoring "blue sky" law regulations.

PROFESSIONAL PROMOTERS.

A more rigid policy has been pursued in the last two years with respect to professional promoters. A firm stand has been taken in requiring promoters to waive participation in assets of liquidating companies until cash investors are cared for. The rule calling for the escrowing of all promotion stock is also being rigidly enforced, as is the rule for the impoundment of money to provide at least sufficient capital for companies to begin operations. In no case have these rules worked a hardship on any business venture. On the contrary they have proven a tremendous advantage and protection to cash investors in securities of new companies as well as to the companies themselves.

PROSECUTIONS.

While California has experienced marked and substantial financial progress during the greater portion of the period covered by this report, that progress has been marred by an unusual number of questionable promotions. Numerous plans of business and many companies which were given permission to sell securities have proved unsuccessful. Of these, a large number proved to be fraudulent promotions. The result has been numerous prosecutions by the district attorneys of various counties for violations of the Corporate Securities Act, obtaining money by false pretense, embezzlement, etc., and by federal authorities for mail frauds. In every instance the department has given the prosecuting authorities the fullest cooperation. This cooperation, calling

for attendance at investigations and prosecutions, has seriously taxed the personnel of the department.

HEARINGS.

Court decisions and advice of the Attorney General, affecting the State Corporation Department's method of procedure in conducting hearings, has resulted in the adoption of new and better procedure.

Prior to January 1, 1923, brokers or agents holding certificates issued by the department had been summoned to appear and show cause why their licenses should not be revoked in cases where complaints were made against them to the department. Ordinarily a transcript of testimony was not taken as a rule, charges were not made by the complainant in writing, and licenses were frequently revoked, the formality being the signing of a revocation order.

Since January 1, 1923, hearings have been conducted in the following manner:

Triplicate form of complaints has been executed and verified by the complaining witnesses, the complaint has been served upon the person holding the certificate and due time given for him to obtain counsel and appear before the Commissioner.

Hearings are conducted formally, a transcript of testimony being taken and findings rendered before a decision is given.

Numerous hearings on complaints involving revocations of permits or licenses have also been held by the department. Despite the large number of these complaints, the additional time spent in investigations, audits, examinations and court appearances, the average time for issuing permits has been cut down from five weeks, in 1923, to 5.40 days in October, 1924.

DEPARTMENT PERSONNEL.

During the eighteen months of the period covered by this report, there was a tremendous volume of business transacted by this department with a comparatively small increase in personnel. A comparative table of this personnel follows:

	September, 1922	September, 1924
Commissioner	1	1
Chief Deputy	1	1
Executive Secretary	1	1
Assistant Executive Secretary		1
Deputies	10	16
Auditors	5	5
Examiners	2	3
Engineers	5	2
Clerks and stenographers	42	42

DEPARTMENT FINANCES.

Through the active interest and cooperation received from you as Chief Executive and from the State Civil Service Commission and the Board of Control, it has been possible to keep pace with the tremendous growth of business in the department and at the same time hold the expenditures of the department to a minimum.

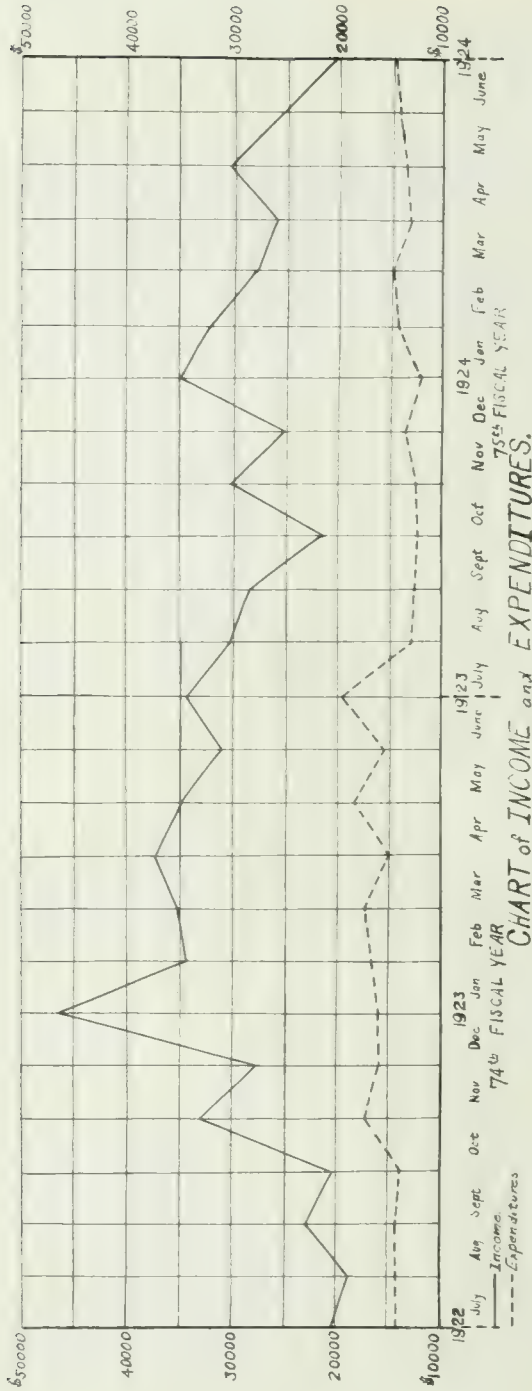
The State Corporation Department is more than self-sustaining. Its surplus for the biennial period covered by this report is \$352,710.44.

The total surplus to September, 1922	\$313,801 84
Total surplus of the department	606,512 28

A comparison of receipts and expenditures for the period covered in this and the last preceding report follows:

Total receipts for biennial period covered by this report	\$706,297 46
Total expenditures for biennial period covered by this report	353,587 02
Total receipts for biennial period covered by report of 1922	\$457,312 69
Total expenditures for biennial period covered by report of 1922	282,730 82

The graph which follows will show the ratio of income to expenditures.



COOPERATION OF EMPLOYEES.

The employees of this department are required to devote 100 per cent of their time to the business of the department. They are not permitted to engage in private business either within or outside of working hours, other than their own personal and domestic affairs. Although the ratio of compensation to that of similar departments in other states is much lower, the employees have cooperated splendidly with the head of the department in making this rule effective. The result has been a large volume of department work outside of office hours. The public having business before the State Corporation Department has benefited by this system to an extent difficult to estimate.

BUSINESS TRUSTS.

Attention is especially called to the practice of forming "business trusts." Many industrial, mining and oil companies have adopted this form of organization.

Reference was made in the preceding biennial report to this form of organization and also to the attendant dangers that might affect not only the purchaser of the security issued by the "trust," but to the organizer.

Some states have gone so far as to pass legislation which makes it prohibitive for these organizations to exist. Other states have enacted drastic laws which have curbed this form of organization so that it presents little or no problem.

The Supreme Court of this state has not passed upon the liability of either the trustee or the purchaser.

Many prominent attorneys, whose opinions are well worth considering, contend that not only the trustees are partners, but the purchasers of the certificates. Some firms of attorneys have refused to draw trusts for companies in this class because of the uncertainty and danger which may lie in this form of organization.

These forms of organization usurp the functions of a corporation, to put it mildly, and undoubtedly evade the payment of their just portion of taxes.

A constructive step undoubtedly could be taken by fixing the liability attached to trustee as well as the purchaser of securities in this form of organization, if more stringent legislation is not deemed advisable. It is recommended that some definite step along this line be considered.

MORTGAGE, FINANCE AND THRIFT COMPANIES.

With much reluctance it is respectfully urged that some definite and constructive legislation be adopted giving some branch of the state government the authority and power to supervise the business transacted by mortgage, finance, thrift and similar companies.

While fully realizing that "too much government in business" not only adds a great deal of red tape to the orderly transaction of that business, the situation is that a vast number of these companies organize purely as promotion schemes. In many instances they are headed by respectable business men, who do not give sufficient attention to the operation of the company to insure its success until the sudden collapse of the business, because of poor management, or the lack of management, has brought about a real crisis.

A large number of these companies have been organized. Many of their securities have been sold to the public. Their plans of business, as presented to the State Corporation Department, were apparently fair, just and equitable. Therefore, it became incumbent upon the Commissioner to issue permits.

The Corporate Securities Act does not provide that the Commissioner can exercise sufficient supervision over conduct of the business of this class of companies to insure the same care as is required in the case of banking and building and loan institutions.

Yet, these companies are doing a semi-banking business. In many instances they are issuing bonds, collateral trust notes, and hybrid instruments which amount to either a coupon note or a coupon bond.

Large as well as small investors are attracted by lurid advertising and promises of immense profits, not only to the purchaser of securities issued to finance the company, but securities issued by the company in bond, note, and certificate form.

Many of these companies which the department would eliminate, if it had the power, have been organized by professional promoters who are stock brokers by profession and not mortgage or financial men.

These promoters generally induce people of good reputation to form their boards. However, they make no effort, in most instances, to put experienced mortgage or financial men in charge of their affairs. The result is that in their eagerness to pay dividends to promote stock sales they declare these dividends illegally, if one is declared at all, and in some instances they are actually paid out of stock sales.

In other instances companies in more experienced and more reputable hands have been conducting their business not in accordance with the rudiments of good business and, generally, these companies have failed to pro rate the earnings over the life of the paper they handle.

The result has been that many reputable mortgage, finance and thrift companies have suffered and more are likely to suffer from the downfall of the unsupervised concerns. Should any amendment to the Corporate Securities Act be enacted giving the Commissioner of Corporations the power to supervise these companies, an entirely new branch of the State Corporation Department would have to be established similar to that of the Banking Department, and funds provided for examinations of companies and for qualified examiners to examine the affairs of these institutions.

DEPARTMENT ORGANIZATION.

Early in 1922 the department was completely reorganized, as shown by a summary in the biennial report of 1922.

Through the cooperation of the accounting department of the Board of Control, a businesslike and uniform system of accounting was established early in 1923. The head of the department can now keep informed daily, as in a private business, as to receipts and expenditures, and the progress of work in the department.

RULES AND REGULATIONS.

In its inception, the State Corporation Department transacted a comparatively small business. It has only been since the early part of 1922 that the volume of departmental work has reached a proportion

that compelled the adoption of revolutionary methods in handling applications, orders and investigations.

Early in 1924 a definite effort was begun by the department to unify its rules and regulations. So much progress has been made along this line that the department is prepared to issue and publish a set of rules and regulations. This step will undoubtedly result in a more uniform consideration of applications and facilitate transacting of business within the department, as well as keep that portion of the public which transacts business with the department advised as to what the department requires. Delay in completing the program was due to pressure of work in the department.

FIELD WORK.

The success that attended the institution of field work by the Corporation Department early in 1922 has been marked.

The press of California, with hardly an exception, has cooperated with the department in keeping the public advised in regard to fraud cases.

The department wishes to express its gratitude for the cooperation it has received from the duly constituted law enforcement officers throughout the state.

The Attorney General of the State of California has given valuable assistance in representing the department in the various court actions in which the department has become involved.

During the past two years there have been numerous attempts to break down the effectiveness of the Corporate Securities Act by tests of the power of the Commissioner to enforce certain regulations. Although this has thrown an unusual burden upon the Attorney General's office, the department has welcomed such litigation, believing a determination by the courts of questions at issue will prevent future actions along similar lines where the courts uphold the stand taken by the department; and, if the department's position is not upheld, the legislature will have an opportunity to enact such amendments as might be deemed advisable in the regulation of companies.

THE BLUE SKY LAW AND CRIME.

In comparing the work accomplished under the "blue sky" act with investigations under penal statutes, a special assistant of the United States Attorney General recently defended "blue sky" legislation.

This federal prosecutor stated that in a neighboring state he had conducted a campaign against security frauds. That state had no "blue sky" law.

Later, he moved his staff to California and for the past year has been conducting a similar campaign here where the "blue sky" law is in effect. His work here, he said, proved that the number of security frauds in California was much smaller than in the neighboring state in proportion to the amount of business done in each state. In addition to that, he asserted the cases brought before the federal courts in California were much more difficult to bring to the trial stage as the supervision exercised by the Corporation Department in this state prevented many fraudulent operators from illegally placing their securities on the market. He added that where frauds were perpetrated in

this state much more care and greater ingenuity had been necessary on the part of the questionable promoter in order that he might evade the "blue sky" law.

ADVERTISING.

It is suggested that consideration be given to the question of taking away the right of the Commissioner to supervise the issuance, circulation and publication of advertisements, pamphlets and similar publications relating to securities unless some change be made in the present law. As the law now stands this class of advertising may be published after a copy thereof is mailed to the Commissioner at Sacramento and there is no way to prevent the publication of objectionable matter before it reaches the Sacramento office of the department.

Unless it is deemed advisable to first have advertising copy submitted in writing to the Commissioner and receive his approval in writing, it is urged that the department be relieved of any responsibility for supervising advertising.

COLLECTIONS.

Within the past year there has been more than usual complaint on the part of investors in securities authorized to be issued by the Commissioner of Corporations of this state because the department has no authority under the law to act as a collection agency.

Undoubtedly many investors were deceived when they purchased, but there is still less doubt that many more became dissatisfied because their investments did not pay.

It has been the uniform policy of the department to receive these complaints and analyze them and, if no violation of the permit could be proven, to patiently explain the department had no jurisdiction in such matters. No such jurisdiction is sought as these matters essentially should be determined in the civil courts.

UNIFORM FORMS.

Early in 1923, the forms used by the department in the different classes of permits and formal orders were standardized and made uniform. These forms were printed so as to be available for use in the permits, orders and other documents issued. The standardization of the forms resulted in making it possible to handle the work of the department more expeditiously, resulting in a great saving of time to the public and increasing the volume of work in the department.



INDUSTRIAL ACCIDENT COMMISSION

OF THE

STATE OF CALIFORNIA

REPORT

OF THE

Industrial Accident Commission

OF THE

STATE OF CALIFORNIA

From July 1, 1922, to June 30, 1923

Commissioners:

JOHN A. MCGILVRAY, Chairman

JOHN W. CARRIGAN

WILL J. FRENCH

Members

STATE BUILDING, CIVIC CENTER

SAN FRANCISCO



CALIFORNIA STATE PRINTING OFFICE

FRANK J. SMITH, Superintendent

SACRAMENTO, 1924

CONTENTS.

	Page
REPORT OF THE INDUSTRIAL ACCIDENT COMMISSION.....	5
Personnel.....	5
Removal of offices.....	5
Commutations and Compromises.....	6
Safety Department.....	7
Statement of Expenditures.....	8
SELF-INSURANCE DEPARTMENT.....	8
REPORT OF LEGAL DEPARTMENT.....	9
COMPENSATION DEPARTMENT.....	10
PERMANENT DISABILITY RATING DEPARTMENT.....	12
REHABILITATION DEPARTMENT.....	14
INVESTIGATION OF DEATH BENEFIT CASES.....	15
MEDICAL DEPARTMENT.....	16
DEPARTMENT OF SAFETY.....	18
Mining Division.....	19
Mechanical Division.....	19
Boiler Division.....	20
Construction Division.....	21
Elevator Division.....	22
Electrical Division.....	22
Lumber and Shipbuilding Division.....	23
Los Angeles Office.....	24
Safety Exhibit.....	24
California Safety News.....	24
Investigations of Occupational Diseases.....	24
Conclusions.....	24
STATE COMPENSATION INSURANCE FUND.....	25
STATISTICAL DEPARTMENT.....	30

REPORT OF THE INDUSTRIAL ACCIDENT COMMISSION FROM JULY 1, 1922, TO JUNE 30, 1923, BOTH DATES INCLUSIVE.

HONORABLE FRIEND W. RICHARDSON,
Governor of the State of California.

DEAR SIR: Herewith we submit to you, in compliance with the requirements of section 88, chapter 176, Laws of 1913, a report covering the activities of the Industrial Accident Commission of the State of California for the year commencing July 1, 1922, and ending June 30, 1923.

At the commencement of the year the Commission consisted of the following members: Will J. French, chairman; A. J. Pillsbury, A. H. Naftzger. Mr. Naftzger died January 12, 1923.

John W. Carrigan of Los Angeles was appointed to fill the vacancy caused by Mr. Naftzger's death.

A. J. Pillsbury presented his resignation to be effective July 1, 1923.

John A. McGilvray of Sacramento was appointed to succeed Mr. Pillsbury.

Personnel.

The heads of the various departments during the year were: H. L. White, secretary; J. S. Thomas, assistant secretary; F. W. Fellows, assistant secretary Los Angeles office; †A. E. Graupner, attorney; F. B. Lord, manager Compensation Department; Dr. Morton R. Gibbons, medical director; Dr. R. W. Harbaugh and Dr. F. E. Raynes (San Francisco), Dr. H. E. Southworth and Dr. George W. Jones (Los Angeles) assistant medical directors; R. W. Pendergast, acting manager State Compensation Insurance Fund; †H. M. Wolflin, superintendent of Safety Department; W. P. Ratliff, statistician and superintendent of Department of Self-Insurance; R. E. Haggard, superintendent of Permanent Disability Rating Department.

*A. B. Harris, appointed October 8, 1923, assistant secretary Los Angeles office; *Clark B. Day, appointed August 1, 1923, manager State Compensation Insurance Fund; *Edward G. Sheibley, appointed October 1, 1923, superintendent Safety Department; *W. H. Pillsbury, counsel, appointed July 1, 1923; †C. W. Fellows, manager State Compensation Insurance Fund.

Removal of Offices.

On June 15, 1923, the San Francisco offices of the Industrial Accident Commission were removed from their location on Market street to the first floor of the State Building, Civic Center, San Francisco. A consequence of this move was that there was for a time some slight falling off in the number of persons seeking information at the Commission's headquarters. Subsequently, however, the number increased and at the time of this report there is at least the usual amount of incoming business increase.

*Appointed after July 1, 1923.

†Resigned.

This report deals with the work of the various departments of the Commission, giving, in condensed form, a history of their activities during the period.

The Commission frequently receives requests for copies of the Schedule for Rating Permanent Disabilities. As the schedule was originally based upon data compiled prior to and immediately following the date when the compulsory compensation law of California became effective (January 1, 1914), and as experience has demonstrated the advisability of amending the document in some particulars, amendments have, from time to time, been made, though no second edition of the schedule showing changes has as yet been printed. Copies setting forth the changes have, however, been made for the use of the Commission in making ratings, and they may be consulted by those interested when need arises.

Commutations and Compromises.

The Commission still continues to use the discretion with which it is vested by the Workmen's Compensation, Insurance and Safety Law, to order commutations (or lump payments) to seriously and permanently injured employees who, by reason of the handicaps caused by their injuries, are unable to compete for employment with their more fortunate fellow-workers. During the year covered by this report, the Industrial Accident Commission gave its approval to 363 commutations and compromises, the proceeds from which were to be used by the recipients for various purposes, the primary object being their rehabilitation as useful members of society.

The old-established custom of having each case reported by the Commission, (the majority of which were transcribed), which necessarily consumed much time and proved a most expensive method of handling the work, besides causing uneasiness and resentment in the mind of the applicant by reason of the delay it imposed in the handling of each case, has been revised by the present members of the Commission in a most satisfactory and businesslike manner.

In order to conserve their funds for the purpose of bringing all operating expenses within a strict compliance of the budget requirements, a biennial reduction in the operating expenses of approximately \$300,000 has been effected.

The expense entailed in writing up the testimony in every case has been eliminated and the practice now is to have each case taken down by a shorthand reporter, but only in isolated cases or where the Supreme Court is to review the record, is the testimony now transcribed. At the close of the case the Commissioner, or the referee who presides at the hearing, dictates a resume of the testimony introduced, reference being had to the reporter's notes for the purpose only of insuring the correctness of his findings. This method enables the Commissioner or referee, if he desires, to announce his decision at the close of the case.

Much to its gratification, the Commission found that this new method brings to the litigants greater dispatch in the adjudication of their cases and, although the rules of practice and procedure may have to be revised as time goes on, to keep abreast of the constantly expanding manufacturing and industrial enterprises of the state, it is confidently expected that this long step in the right direction will prove immensely advantageous from every standpoint.

Safety Department.

Your Commission deemed it necessary to make some changes in this department. In some instances reductions in the working force for the betterment of the service were found advisable. Mr. E. G. Sheibley, a man possessing the necessary qualifications as to ability and experience, was appointed chief engineer. His management gives promise of excellent results. The system of having supervising heads for each division has been abolished, excepting as to two or three well-defined divisions. There has been consolidation. A spirit of cooperation prevails and the activities of the engineers are not confined to one particular line of work. Every effort will be made to avoid sending different engineers into any one district, if the engineer assigned to the district can attend to all the inspections requiring attention. There will be every possible avoidance of overlapping and duplication.

The engineers of the Commission are kept in the field for the maximum amount of time possible, and the clerical force is given all the office work that does not require specialized assistance. There will be no diminution in the efforts to protect and safeguard the lives and limbs of the men and women in California who are engaged in industrial service.

INDUSTRIAL ACCIDENT COMMISSION OF THE STATE OF CALIFORNIA.

JOHN A. MCGILVRAY,
JOHN W. CARRIGAN,
WILL J. FRENCH,

Commissioners.

Dated: December 10, 1923.

Statement of Expenditures for the Period July 1, 1922, to June 30, 1923.

(Exclusive of State Compensation Insurance Fund Expenses.)

Function	Materials and Supplies	Salaries and Wages	Service and Expense	Property and Equipment	Total
Administrative and Executive.					
Board members	\$40 40	\$14,521 45	\$591 94	\$14 80	\$15,168 59
Legal	315 60	3,999 96	600 57	170 50	5,086 63
Secretary	1,504 39	14,726 32	3,242 18	348 43	19,821 32
Accounting	51 45	4,770 00	66 43	125 00	5,012 88
Freight, cartage and express			728 76		728 76
Rent			4,578 25		4,578 25
Postage			422 96		422 96
Telephone and telegraph			403 37		403 37
Total administrative and executive	\$1,911 84	\$38,017 73	\$10,634 46	\$658 73	\$51,222 76
Accident Prevention.					
Superintendence	\$437 05	\$15,704 17	\$667 84	\$944 02	\$17,753 08
Supply and service	1,137 31	6,902 13	969 35	226 70	9,235 49
Boiler inspection	1,756 99	17,440 00	4,299 96	1,275 65	24,772 60
Electrical inspection	2,516 89	7,819 50	1,734 18	629 25	12,699 82
Elevator inspection	747 07	26,503 15	3,617 28	812 06	31,679 56
Mining inspection	1,137 35	12,652 50	4,967 55	91 50	18,848 90
Construction and general	1,244 62	17,511 57	5,813 12	595 06	25,164 37
Mechanical inspection	117 56	4,500 00	1,133 81	68 00	5,819 37
Lumber industry inspection	408 05	4,785 00	1,409 73	136 90	6,739 68
Safety museum		180 00	2,245 48		2,425 48
Publications	2,288 40				2,288 40
Rent			7,160 71		7,160 71
Postage			3,176 10		3,176 10
Telephone and telegraph			1,347 11		1,347 11
Total accident prevention	\$11,791 29	\$113,998 02	\$38,542 22	\$4,779 14	\$169,110 67
Hearings and Compensation.					
Superintendence	\$3,693 40	\$11,186 00	\$519 31	\$268 80	\$15,667 51
Preparing and recording cases	2,532 65	32,809 17	521 37	303 38	36,166 57
Referees and decisions	142 35	30,257 67	5,657 44	250 59	36,308 05
Reporting and transcribing	136 90	27,704 46	6,018 83	214 88	34,075 07
Medical	123 31	15,098 23	353 76	118 45	15,693 75
Permanent disability rating	203 00	8,550 00	4 50	100 40	8,857 90
Rent			9,978 25		9,978 25
Postage			1,702 50		1,702 50
Telephone and telegraph			1,118 25		1,118 25
Total hearings and compensation	\$6,831 61	\$125,605 53	\$25,674 21	\$1,256 50	\$159,367 85
Special Surveys.					
Statistical	\$2,326 58	\$20,037 27	\$3,651 70	\$8 25	\$26,023 80
Publications	909 75				909 75
Welfare	134 35	5,696 53	848 87	3 60	6,683 35
Total special surveys	\$3,370 68	\$25,733 80	\$4,500 57	\$11 85	\$33,616 90
Total expenditures	\$23,905 42	\$303,355 08	\$79,351 46	\$6,706 22	\$413,318 18

SELF-INSURANCE DEPARTMENT.

Under the provisions of section 29 of the Workmen's Compensation Act, every employer who is subject to the liability imposed by this law, except the state and all political subdivisions or institutions thereof, is required to secure the payment of compensation to his injured employees, or the dependents of his killed employees by insuring and keeping insured with an insurance carrier authorized to write compensation insurance in this state, or by obtaining from the Commission a certificate of consent to self-insure.

As the compensation provisions of the act are now the full measure of the employer's liability for industrial injury or death if all requirements of the law are complied with, those employers who recognize the value

of having their liability thus fixed by statute, instead of by the varying estimates of courts or juries, have quite generally complied with the requirements to so limit their liability when the matter has been called to their attention.

Under the alternative provision of securing the payment of compensation by obtaining permission to self-insure, the Commission has issued 274 certificates of consent to applicant employers since January 1, 1918. All of the incurred compensation liability of these self-insured employers is being discharged in accordance with the law or the final orders of the Commission, and security in the form of approved collaterals or surety bonds is now on deposit with the State Treasurer to guarantee the continued discharge of such liability.

REPORT OF LEGAL DEPARTMENT—1922-1923.

The work of the legal department of the Commission during this fiscal year consisted in: (1) Defending decisions of the Commission before the higher courts; (2) intervening in occasional proceedings in other courts in which the construction on enforcement of the Workmen's Compensation Act was involved; (3) advising the Commission upon matters involving the administration of the Workmen's Compensation Act.

In appellate proceedings, applications were made to the Supreme Courts and District Courts of Appeal during the year for writs of review of the Commission's decisions in 53 cases. This number should be compared to a total number of decisions by the Commission during the same period of 2347 cases.

Of the 53 petitions for writs the courts denied the petition outright in 28 cases and granted writs of review in 25 cases.

Of these 25 the Commission's decision was affirmed in 3 and reversed in 5. Three cases were settled out of court by the parties and dismissed. Fourteen were pending at the close of the year.

The decision of the Commission was, therefore, affirmed in 31 cases (adding the petition for writs denied to affirmances of the awards), and reversed in 5, out of a total number of decisions of the Commission of 2347.

Taking all the decisions of the Appellate Courts during the year in workmen's compensation cases, including cases instituted in the previous year or theretofore, we have the following:

Petitions for writs of review denied	28
Petitions for writs of review granted	25
Awards affirmed by State Appellate Courts	13
Awards affirmed by United States Supreme Court	2
Awards annulled	11
Total affirmances	43
Total reversals	11

During the year the Commission's attorney has presented to the United States Supreme Court two cases, securing favorable decision. These cases establish the constitutionality of the provision of the Workmen's Compensation Act allowing death benefits to nonresident alien dependents of workmen killed in California.

One writ of prohibition was applied for and peremptory writ secured from the State Supreme Court in a case where an attorney was endeavoring to collect through the superior court a greater attorney fee for proceedings before the Commission than allowed by it.

One criminal prosecution was pushed to successful termination in the police court for violation of the State Planking Law, a statute providing for the safety of workmen in building construction. In five other cases citations from the bond and warrant clerk's office were resorted to successfully to enforce safety statutes or orders, and criminal prosecutions were found unnecessary.

Four cases were handed in the superior courts involving the Workmen's Compensation Act and one proceeding in the United States District Court.

Other legal matters involving the work of the Department of Safety of the Commission were participation in the coroner's inquest over the victims of the Argonaut Mine disaster, with subsequent service upon committees in the adoption of Mine Fire Control Safety Orders and participation in proceedings to compel an intercommunication between the Argonaut and Kennedy mines to avoid repetition of the disaster, and frequent advise to the Department of Safety in the enforcement of the Commission's safety orders generally.

The principal constitutional decision of note during the year was of the State Supreme Court declaring unconstitutional the Industrial Rehabilitation Act, which imposed an assessment of \$350 upon employers where their workmen were killed in the course of their employment and left no persons entitled to a death benefit for dependency. The proceeds of this assessment were placed in a fund in the State Treasury and disbursed by the Commission for rehabilitation of workmen disabled in industry. About \$48,475 were collected in this manner, of which \$3,323.29 remained in the State Treasury at the time the law was declared unconstitutional. In addition to that there is a revolving fund of \$5,000 on hand in San Francisco. No disposition has as yet been made of these balances.

A new method of trying cases has been adopted to provide for greater efficiency of the Compensation Department. This plan has reduced the time consumed in the decision of cases and increased the number of cases which can be handled with the same staff. The principal features of the plan are (1) abolition of transcription of testimony except where ordered by the Commission in urgent cases; (2) vesting in the Commission's referees power to sign and send out decisions in cases held by them, subject to the Commission's subsequent approval, instead of having each case taken up with the Commissioners for signature; (3) adoption of a summary calendar for quick disposal of minor cases; and (4) reduction of adjourned hearings, the parties being required to be ready to proceed at the first hearing, with a few exceptions.

COMPENSATION DEPARTMENT.

During the past year the average number of cases filed for adjudication by the Commission increased to 207 per month, of 13.7 per cent more than in the fiscal year 1921 and 1922.

The above increase in work, together with the necessity of a decrease in the personnel of the Commission, has necessitated a radical change in the manner of handling the work before the Compensation Department.

I. An attempt is made to segregate the cases which do not involve any complicated issues, and set them on what is known as a "Summary Calendar," to be taken up one day each week, thus disposing of a large number of cases in a short time, so far as the hearing is concerned.

II. Transcripts of testimony are made only in exceptional cases.

III. In ordinary, simple cases, decision is made by the referee direct, and later approved or disapproved by the Commission.

Already in the short time during which these changes have been in force, it has been clearly shown that a greater volume of work can be handled more expeditiously than under the old system.

Number of Cases Filed Under Law of 1911 and Law of 1913 to June 30, 1923.

	Law of 1911	Law of 1913	Total
Cases filed to December 31, 1913.....	69		69
Cases filed January 1, 1914, to June 30, 1914.....	32	291	323
Cases filed July 1, 1914, to June 30, 1915.....	23	1,128	1,151
Cases filed July 1, 1915, to June 30, 1916.....	1	1,403	1,404
Cases filed July 1, 1916, to June 30, 1917.....		1,655	1,655
Cases filed July 1, 1917, to June 30, 1918.....		1,503	1,503
Cases filed July 1, 1918, to June 30, 1919.....	1	1,678	1,679
Cases filed July 1, 1919, to June 30, 1920.....		1,796	1,796
Cases filed July 1, 1920, to June 30, 1921.....		2,219	2,219
Cases filed July 1, 1921, to June 30, 1922.....		2,187	2,187
Cases filed July 1, 1922, to June 30, 1923.....		2,480	2,480
Total cases filed.....	126	16,340	16,466

Average number of claims filed per month, January 1 to June 30, 1914.....	56
Average number of claims filed per month, July 1, 1914, to June 30, 1915.....	96
Average number of claims filed per month, July 1, 1915, to June 30, 1916.....	117
Average number of claims filed per month, July 1, 1916, to June 30, 1917.....	138
Average number of claims filed per month, July 1, 1917, to June 30, 1918.....	125
Average number of claims filed per month, July 1, 1918, to June 30, 1919.....	140
Average number of claims filed per month, July 1, 1919, to June 30, 1920.....	150
Average number of claims filed per month, July 1, 1920, to June 30, 1921.....	185
Average number of claims filed per month, July 1, 1921, to June 30, 1922.....	182
Average number of claims filed per month, July 1, 1922, to June 30, 1923.....	207

Claims pending June 30, 1922.....	564
Claims filed July 1, 1922, to June 30, 1923.....	2,480
Total claims before Commission.....	3,044
Claims adjudicated.....	2,347
Claims pending June 30, 1923.....	697

Miscellaneous Statistics of Cases Decided.

Rehearings granted.....	178
Rehearings denied.....	269
Rehearings asked.....	447
Other supplemental proceedings.....	733
Total supplemental proceedings.....	1,180
Petitions for writs:	
Petitions pending July 1, 1922.....	3
Petitions filed July 1, 1922, to June 30, 1923.....	53
Total.....	56
Writs issued.....	28
Writs denied.....	27
	55
Petitions pending June 30, 1923.....	1
Writs of review:	
Writs pending July 1, 1922.....	12
Writs issued July 1, 1922, to June 30, 1923.....	28
Total.....	40
Decisions affirmed.....	11
Decisions annulled.....	10
Settled.....	1
	22
Writs pending June 30, 1923.....	18

Settlement Agreements Approved for Injuries not Formally Adjudicated.

To June 30, 1914.....	22
July 1, 1914, to June 30, 1915.....	96
July 1, 1915, to June 30, 1916.....	215
July 1, 1916, to June 30, 1917.....	420
July 1, 1917, to June 30, 1918.....	330
July 1, 1918, to June 30, 1919.....	318
July 1, 1919, to June 30, 1920.....	301
July 1, 1920, to June 30, 1921.....	423
July 1, 1921, to June 30, 1922.....	406
July 1, 1922, to June 30, 1923.....	388
Total.....	2,919

PERMANENT DISABILITY RATING DEPARTMENT REPORT— 1922-1923.

The Permanent Disability Rating Department is one of the advisory departments of the Commission. It estimates the percentage of permanent disability in those cases which result in permanent physical impairment.

Permanent disability percentage ratings are made for the Commission in adjudicated cases, where the extent of permanent disability is an issue. Most of the work of the department is concerned with the issuing of advisory estimates to employers or their insurance carriers, and to the injured workman.

Percentage ratings are computed by referring to the "Schedule for Rating Permanent Disabilities," which was drawn up and made effective January 1, 1914.

The Workmen's Compensation Act requires that, in arriving at the percentage of permanent disability, consideration be given to age and occupation, as well as to the nature and extent of disability. It was apparent, that unless some such schedule be adopted, that a large part of the time of the Commission would be taken up in hearing testimony and deciding what the physical requirements of the occupation were, and the effect of age and occupation upon the percentage of disability. It was believed feasible to provide for these factors, in a schedule, prior to the injury.

After extensive investigation of percentages to be given for some 306 injuries, of some 1300 California occupations, and of the effect of age on rehabilitation from the results of injuries, the present schedule was formulated.

The fundamental theory of the schedule is that a permanently disabled workman required a certain period in which to rehabilitate himself, and that this period of rehabilitation is largely dependent upon the age of the workman and upon the degree of skill or physical requirements of his occupation.

The ratings made by the Rating Department are in general satisfactory. The schedule was originally intended to be simple enough so that anyone could easily apply it, without having recourse to the Commission to decide. It was soon seen that the schedule could only be used as a guide.

The number of possible permanent injuries is infinite, and it would be impossible to make a schedule to adequately care for all injuries. Those injuries and occupations not scheduled must be measured by the injuries

and occupations contained in the schedule. This requires a specially trained department to make estimates based upon investigation, experience, precedents and trained judgment.

The success of the schedule and Rating Department is a matter of pride to the Commission. Requests for copies of the schedule have been received from administrative and investigative bodies all over the world. It is unique as being the only one of its kind known to be in existence. The injured workmen, employers and insurance carriers rely upon the Rating Department for its official estimated percentage. Comparatively very few of these ratings are questioned, or an appeal made to the adjudicative department of the Commission.

The work of the department has increased considerably during the year 1923 over the two preceding years due to a remarkable increase in permanent disability accident frequency. This increase amounts to about 35 per cent. The average number of new cases rated each month during 1921 was 206.75, during the year 1922, 197, and during the first nine months of 1923, 266.11.

By quarters the number of new cases rated was as follows:

	First quarter	Second quarter	Third quarter	Fourth quarter
1921.....	673	633	604	571
1922.....	567	650	561	586
1923.....	809	826	760	-----

While there had been an increase in the permanent disability accident frequency, there has also been a gratifying decrease in the permanent disability accident severity. A comparison of the average ratings given since 1914 shows a constant decrease. The average percentage for consecutive years from 1914 to 1921 inclusive is 18.38, 16.36, 15.65, 13.84, 14.33, 13.80, 12.78, and 12.17. This favorable result can be explained upon the basis of education. The injured workmen are gradually being taught "safety first"; employers are being taught that it is cheaper to install safe machinery than it is to pay compensation for permanently disabled workmen; doctors are gaining experience and learning better methods of treating injuries; and insurance companies are learning that it is cheaper to cure and relieve through the furnishing of adequate medical treatment than it is to pay out large amounts in permanent disability payments.

The ratings are ordinarily made upon the information contained in the injured workman's application for rating and the report of the attending or examining physician. Experience has shown that it is highly desirable that these medical reports be reviewed, if possible, by a medical man associated with the Medical Department of the Industrial Accident Commission. A large part of the work of the medical departments in the San Francisco and Los Angeles offices is the checking of the surgeons' reports filed with the permanent disability rating petitions.

For cases too far away from San Francisco or Los Angeles for personal examination by our medical directors, a card is sent the injured workman with the doctor's description of the disability, and the workman is asked to describe in his own words the nature and extent of his permanent disability. If there is a discrepancy between the injured workman's

description and that of the reporting surgeon, further information is requested from the doctor on this point. After the report is approved by the medical director the file is sent to the rating expert to determine the percentage of permanent disability existing.

The results of the medical directors' supervision to and including June 30, 1923, is given in the following summaries:

1. All disabilities not mentioned	392
2. Disabilities mentioned, but inadequate description	364
3. Surgeon's report and findings of Commission's examiner substantially the same	864
4. Applicants requested to call, failed to do so	31
5. Additional information requested and obtained from surgeon	2
6. Approved without examination	106
7. No report from surgeon	34
8. Examinations made at request of Compensation Department	112
Total	1,905

The purpose of the above examinations is to make a comparison between the report of the attending surgeon and the findings by the Commission's medical examiners.

Outside Cases.

1. Cards returned	388
2. Cards not returned	65
3. No card sent	189
4. Additional information requested and obtained from surgeon	31
Total	673

In the above cases a card of inquiry is sent to the applicant so that he may give us a description of his disability for comparison with the attending surgeon's report.

If there is any marked difference in the two reports the matter is taken up by correspondence in order to clear up any apparent discrepancy, and to determine whether or not a further examination is necessary.

REHABILITATION DEPARTMENT.

The work of this department during the fiscal year was curtailed due to the decision of the Supreme Court of California which held, January 27, 1922, that section 5 of the Vocational Rehabilitation Act was unconstitutional in so far as it attempted to confer jurisdiction upon the Commission. As has been noted in a previous report the work of the Rehabilitation Department of the Industrial Accident Commission practically ceased April 6, 1921, pending the decision of the court upon the constitutionality of Chapter 183 of the Statutes of 1919. All cases under training were continued until September, 1921, and then transferred to the Rehabilitation Division of the State Board of Education for completion.

Three months after the decision of the Supreme Court, the California Industrial Accident Commission worked out a plan of cooperation with the State Board of Education for the efficient handling of cases originating within its jurisdiction, the Commission doing everything in its power to render effective the program of vocational rehabilitation.

All cases, in which the injury is of such a character that permanent disability appears reasonably certain, are reported to the State Board of Education at the time the initial accident report is received and as vocational training is really a matter of education the rehabilitation

work properly comes under the direction of the State Board of Education, thus eliminating the duplication of effort which would arise were two agencies directing this work.

The work of the Commission does not cease with merely assigning cases to the Board of Education but it maintains a member to act as coordinating officer and he devotes a certain portion of his time to the investigation of hospital cases in an endeavor to stimulate interest in vocational training and to the development of morale, besides conferring with those interested at his office.

The report of the department for the fiscal year ending June 30, 1922, shows that 280 were initiated into training, but only 22 followed the training and that only 17 were placed in suitable employment after receiving the training. Moreover 13 were placed in suitable employment without any training. (Page 21, Report of Industrial Accident Commission July 1, 1921 to June 30, 1922.)

From the foregoing it is apparent that the economy program outlined by Governor Richardson is not responsible in any way for the elimination of the rehabilitation department of the Industrial Accident Commission.

The reasons that the budget for rehabilitation was vetoed are as follows:

1. The State Vocational Rehabilitation Act contained no provision for the establishment of a State Division of Vocational Rehabilitation independent of the federal act, and as a consequence, the Attorney-General ruled that state appropriations could only be used for the purpose of matching federal funds.

There was no assurance that a federal appropriation would be made for this work.

2. No provision was made for the acceptance of future federal grants which might be used for the rehabilitation of disabled civilians.

Report of Federal Board for Vocational Education—California Number. (Rehabilitation News Notes—No. 20, January, 1924.)

Special technical training provided for 726 persons, 187 have been successfully rehabilitated and returned to suitable remunerative employment. In addition to these, 39 persons have been rehabilitated by placement following counsel only. Approximately 18 per cent abandoned training prior to rehabilitation.

INVESTIGATION OF DEATH BENEFIT CASES.

In granting compensation, the Industrial Accident Commission has found that the real effectiveness of the death benefit lies not only in its amount, but in the way the family uses it to adjust itself to the situation resulting from the death of the bread winner. The social case work method assures the success of the adjustment. A children's agent, who has been appointed special agent of the Commission, has been carrying on this investigation of death benefit cases. She has been assisted by the children's agents of the Bureau of Children's Aid, Department of Finance. The investigations are made according to counties.

The total number of dependency records in the files of the Welfare Department is 4136; 1332 cases have been investigated, of which number 329 have been investigated during this year. In the investigated files are 884 cases.

In order to safeguard the dependents' rights and to prevent any misunderstanding, we try to make a visit as soon after death as possible. A follow-up visit is made within a year, in order to help the dependent plan for the future. We aim to assist the families in using the compensation money for training, so that they may be self-supporting upon the expiration of their death benefits. They always appreciate whatever vocational information we have as to training for various types of employment open to women. In many cases outside influence must be brought to bear as to the proper living conditions and the social environment. The majority of dependents can not afford private physicians and medical care, and we are constantly referring them to the various free clinics. A reinvestigation is made at the end of the compensation period to determine the adequacy of the compensation act, and to advise in plans for future welfare.

Table Showing Adequacy of Compensation Based on Recommendation of Investigator.

Adequate	131
Superfluous	0
Investigation of death benefit cases	2
Needed for longer period	68
In larger installments	14
Larger installments and longer time	65
Should be renewed when widow is too old to work	20
Unable to judge	4
Total	302

MEDICAL DEPARTMENT.

The report of the Medical Department of the Industrial Accident Commission for the fiscal year 1922-1923 will have little to offer to indicate any departure from established routine of recent years.

There has been an increase in the services rendered to injured employees direct, and to the staff of the Industrial Accident Commission, and to physicians, as indicated by the following table of activities of the San Francisco and Los Angeles offices:

July 1, 1922, to June 30, 1923.

Office	Special medical examinations				Opinions	Bills approved
	General physical	Requested by				
		Insurance Company	Employer	Industrial Accident Commission		
San Francisco	928	73	22	111	824	406
Los Angeles	606	240	57	73	437	125
Totals	1,534	313	79	184	1,261	531

In addition to the tabulated services there has been a large mass of correspondence, of consultation and conference, and of informal decisions which consume about as much time as is represented by the table.

The questions constantly before the Commission and the Medical Department would seem some day to have recurred so frequently that they would be susceptible of solution by formulated rules. The experience however, is that there is a never ending supply of problems each as intricate as ever appeared before. The explanation of this phenomenon lies in the fact that the problems deal with injured human beings. Few injuries are exactly alike in different people. Even if the injuries are approximately the same, the human reaction is bound to be different. For example one person may suffer a broken finger and as the result thereof, plus his own subnormal nervous endowment, he will develop a profound traumatic neurosis and be totally and permanently disabled. The next case may be one involving an atrocious injury in an individual who is so constituted that nothing can capsize his nervous equilibrium. There are all degrees between. This short sketch will give some hints of the cause of the never ending study of individual cases which is the duty of the Medical Department.

Certain observations based on the problems of the Medical Department have formed part of the former annual reports.

Probably the most serious problem is that of medical treatment of the injured. Medical treatment includes physical therapy, occupational therapy and work treatment, as well as surgical and medical service. The greatest single cause of prolonged disability following injury is neurosis in its various phases. Medical treatment has more influence on the development of, or avoidance of, neurosis than any other one mutable factor.

We foresee in the rapidly increasing tendency of the members of the medical profession to join medical service organization and to produce wholesale medical service, a danger of increase in neurosis.

Treatment of those with nervous tendency, requires, we believe, more individual insight than the wholesale method of treatment is prepared to yield. It is true that a mass of patients passing through a medical institution whose morale is kept high by successful surgeons, kindly and patient attention, and above all that contagious spirit of confidence which sometimes is epidemic among patients, will do much to overcome the harmful elements in wholesale medical service.

We deplore the fee cutting and contract work which organized medical service appears to entail.

The position of physical therapy appears to be about the same it was one year ago. Physical therapy means to some a scientific means of restoring function more rapidly than can be done by any other process. Such physical therapy must be directed by a scientific, intelligent and considerate person, and to meet the necessities of the given case.

Physical therapy means to others, sad to say, a method of collecting about two dollars per treatment. Such so-called physical therapy is likely to be much the same for all comers, and is neither directed scientifically, intelligently nor with consideration.

The applicability of physical therapy is undoubtedly narrower than we believed immediately after the great war, when much of its success depended on factors not to be duplicated in industrial work.

More stress should be laid on work therapy. More stress would be laid upon it but for certain conditions which prevent it, either actually or in the minds of those interested. The insurance companies, the Industrial Accident Commission and the surgeons all would applaud the

development of some mechanism which would make work treatment feasible for the mass of cases. Unquestionably, when a man himself has the requisite initiative and fortitude, he will in the large majority of instances speed his recovery if he follows suitable work. This subject has been discussed before. The solution of it is directly up to the insurance companies. The Industrial Accident Commission stands ready to assist in every way it may. There has been no progress in this phase of the work in the ten years of the existence of the present Compensation Law.

Hernia is still a troublesome subject and probably always will be. It should be realized by all concerned that many hernias exist without their presence being known to the possessor. Consequently when a workman finds a hernia, it is natural that he should attribute it to his latest considerable exertion. The duty of the Industrial Accident Commission is to find out, whether or not, the hernia appeared for the first time when the applicant claims it did. No rules can be just to all cases. There should, nevertheless, be rules so that obviously valueless claims may be promptly excluded, and to guide in other cases. After all there must be much left to the discretion of the Commission in each particular case.

The records of the Industrial Accident Commission are a vast mine of surgical and medical experience, particularly from the standpoint of results. It should be remembered that before the enactment of industrial accident laws, there was absolutely no check upon results of medical and surgical treatment except that exerted by the individual and his interested friends. With the advent of the Compensation Law the results obtained by physicians and surgeons in industrial accident injury cases were actually tabulated in degree of permanent disability.

Such a valuable record of experience deserves careful compiling and careful analysis and warrants presentation to the world. However, it has never been possible for this department to produce these desirable statistics. Effort has been made in study of certain classes of cases through voluntary activities of interested individuals and students, but the bulk of this valuable material has heretofore been wasted. We feel that if the State of California could make it possible to place before the world her valuable experience, she would assist mightily in the great work of industrial accident compensation and bring herself credit and recognition for the valuable information given to others.

DEPARTMENT OF SAFETY.

The main object of the Department of Safety is to reduce accidents in industry, by making places of employment safe. It has been found to be efficient to secure such conditions by means of inspections made by experts who are thoroughly conversant with a particular branch of industry. The work has logically divided itself into seven main divisions: Mining, Mechanical, Boiler, Electrical, Construction, Elevator, Lumber and Shipbuilding. Properly qualified men have been selected to cover these fields.

A number of safety orders have been developed and issued by the Commission to be a guide in securing conditions of safety which will give to the employee a reasonable protection against poor engineering practice.

Mining Division.

During this year, a careful survey of fire hazards in the large mines has been made and suggestions offered to the operators as to the control of ventilation, fire fighting equipment, and other similar matters. In order to provide a guide for this work the Commission adopted Mine Fire Control Safety Orders, effective March 15, 1923. These orders were compiled by a committee consisting of mine operators, mine employees, and mining engineers representing the industry at large and the Commission. The orders cover the following: Enforcement, Organization, Fire Fighting Equipment, Control of Ventilation, Emergency Equipment, Fire Prevention and Reports.

Tentative Petroleum Industry Safety Orders for Drilling and Production have been completed by the committees and will be adopted by the Commission after public hearings have been held. Safety work in the oil fields has been actively pursued, especially in southern California, and one engineer has devoted practically all his time to this section. Oil companies have been encouraged to fulfil many of the provisions of the Tentative Petroleum Industry Safety Orders; the response from the large oil producers has been very noticeable and a decided improvement has been made as to safeguards for drilling equipment, platforms on derricks, and like details.

The mining division has continued to cooperate with representatives of the Commission of Immigration and Housing, the State Mining Bureau, The United States Bureau of Mines, the State Board of Health, and various state commissions.

The following rules and orders issued by the Industrial Accident Commission apply to mining operations: Mine Safety Orders, Mine Fire Control Safety Orders, Tunnel Safety Rules, Quarry Safety Rules, Safety Rules for Gold Dredges, and Steam Shovel and Locomotive Crane Safety Orders.

Mechanical Division.

The field covered by the mechanical division is very large and diversified, embracing as it does, practically all machine operations other than those covered by the specialized divisions. During a part of the preceding year and the first quarter of this year, there was no one available to carry on the work of the division with the result that nothing was done during that period except the more important cases which were handled by the engineers of the other divisions. On October 1, 1922, an engineer was placed in charge of this general mechanical field and was given one inspector. The first few months were spent in unraveling and collecting the various incomplete and diversified lines of activities, bringing pending cases into compliance and studying and surveying the field so that a definite line of procedure could be mapped out and activities carried to some definite conclusion.

This study of the field resulted in a complete survey of the wood-working and the polishing and plating industries, and a partial survey of the laundry industry. As the year drew to a close the activities were being concentrated on the food industry with particular reference to canneries. By reaching every plant in a particular industry it is possible to obviate many objections commonly encountered, particularly that of

requiring certain things of one employer, the others being allowed to operate without complying with these requirements. Furthermore, it has a direct bearing on accident prevention in that men following one particular occupation encounter more nearly the same conditions when changing from one plant to another. This has resulted in a better feeling on the part of employers and employees, as a whole, towards requirements made by the Industrial Accident Commission.

In addition to the inspection work a number of safety talks were given and all schools operating power-driven machinery in their manual training shops were inspected and advice given as to safe methods of working.

While a great deal has been accomplished toward bringing all plants up to the standards of safety set by this Commission, the field as a whole has been only partially covered. There are in the neighborhood of 500 plants engaged in the canning and packing of fruit and vegetables. These establishments must, of necessity, be inspected during their operating season, which is six months or less for the average plant, and in all cases the work is done during the summer and fall months of the year. In addition to canneries and packing houses there are in the food products industry about 1000 other plants which must be inspected. Practically nothing has been done in the metal working industry other than polishing and plating and there are at least 2000 plants of this nature in the state.

Taking the mechanical field as a whole, there are in the neighborhood of 6000 plants that should be covered by the mechanical division. These plants include planing mills, cabinet shops, furniture manufacturers and other woodworking plants, rolling mills, machine shops and other metal working establishments, canneries, packing houses, flour and rice mills and dairy product manufacturers, laundries, textile and clothing factories and refrigerating plants. About 80 per cent of all these establishments are located in the counties of Alameda, Contra Costa, Fresno, Los Angeles, Sacramento, San Francisco, and Santa Clara.

The following safety orders of the Commission apply particularly to the work of this division: General Safety Orders, Engine Safety Orders, Laundry Safety Orders, and Woodworking Safety Orders.

Boiler Division.

During the past year the inspection of boilers has been maintained with the result that there has been but one explosion reported to the Commission causing any injury or fatality. The only other explosion of consequence reported to the department was the failure of the firebox of an old boiler, which had been inspected, and was caused by the failure of parts inaccessible to inspection. There was no personal injury.

A canvass of the inspection reports on file shows that there are some 19,800 power boilers in the state, of which approximately 56.2 per cent are covered by insurance inspections. Oil companies, cities and railroads take care of 15.9 per cent of this total, and the balance, 27.9 per cent, have been inspected by the Department of Safety. This means a total of something over 5000 boilers a year. The number of boilers inspected shows a marked increase, especially in the southern portion of the state, due to the opening and development of new large oil fields.

There has been a slight falling off in the number of new boilers built by California manufacturers, but the aggregate will greatly exceed that of several years prior to 1921. Notwithstanding the decrease in boilers built, the number of drawings of new boilers submitted for approval has been more than maintained.

The Commission has caused further independent investigation to be made into the revision of the Boiler Safety Orders, with the result that at the close of the fiscal year it was not in position to render its final decision on some of the points at issue.

The pressure vessel situation shows no change over last year, except that several more firms are manufacturing small air tanks mainly for garage and service station purposes. Very few pressure tanks have been inspected other than those for which inspections were specially requested. One explosion, involving two large air receivers, occurred during the year and some considerable property damage resulted. The absence of personal injury was probably attributable to the explosion occurring at a time when but few employees were on the premises. The cause of the explosion was internal combustion of oil vapor. The damage was covered by insurance.

The number of air tanks in service is steadily increasing, owing to the diversified uses which are constantly being developed. The same is true of all classes of pressure vessels.

In general, it may be said that the cooperation between the department and insurance companies has been well sustained and the issue of certificates of competency as boiler inspectors to candidates, who pass the prescribed examination, has continued on its former footing.

Construction Division.

This division has just completed the most active year of its existence, due to the continual increase in the building industry and the development of several large power projects. On this work efforts were made to inspect all major construction jobs in the state at their most critical period with the view of eliminating all possible hazards, seeking cooperation from the employer, both as an added safety measure and for his own protection against serious and wilful misconduct claims. Efforts were made, along with the fixed requirements as laid down in the Construction Safety Orders, to interest both employer and employee in safety work. Some twenty illustrated lectures were given in various parts of the state and individual talks to the men on the job pointing out actual hazardous conditions.

In addition to the actual inspection of construction work, considerable time and thought were devoted to the final drafting of the Revised General Construction Safety Orders, which were thoroughly checked and rechecked. Committee meetings were held and the orders again revised. It was the intent at all times of the committee on this revision to make safety orders that were practical in actual construction work with the object in view of giving the maximum safety without obstructing building operations.

Other work undertaken by this division was cooperation with the building departments of smaller municipalities, aiding them in drafting building codes, the removal or reconstruction of unsafe buildings, and improvement of unsafe theatres.

An idea of the increase in building construction can be obtained by noting that for the first six months of 1922, in thirteen of the larger cities in California, building permits valued at \$127,500,000 were issued, while in Los Angeles alone, in 1923, for the first six months permit values were in excess of \$100,000,000. This increasing activity shows no sign of abating, and it will therefore mean another busy year for this division.

Elevator Division.

The inspection of elevators has been carried on under the authority of chapter 74, Statutes of 1917, as amended by chapter 330, Statutes of 1921, which requires that the Commission "shall cause all power and hand-power elevators to be inspected not less frequently than once each year".

Inspections have been made under Elevator Safety Orders, effective April 1, 1918, by six men employed by the Industrial Accident Commission, three men employed by the Board of Mechanical Engineers of Los Angeles, and fifty-two men employed by insurance companies. The six inspectors of the Commission are appointed from the civil service list while the inspectors employed by other agencies are given certificates of competency only after having passed an examination given by the Commission.

The work connected with the revision of the Elevator Safety Orders has been continued. This work is preparatory to the holding of public hearings to consider additional recommendations to be made by the Revisions Committee. The revised orders will later be adopted by the Commission.

The itineraries of the state inspectors have been arranged so that outlying districts will be visited once a year and the larger cities once every three months. The state has been divided into thirteen districts, six being covered from the San Francisco office and seven from the Los Angeles office. The work has been quite thorough and has included a careful check of all reports of insurance company inspections.

Frequent accidents in elevators indicate the importance of proper supervision by some unprejudiced and competent agency. Elevator equipment often shows rapid deterioration and some one necessarily must see that cables are renewed at proper periods and that safety devices are in working condition at all times.

Monthly meetings of elevator inspectors have been continued throughout the year.

Electrical Division.

The safety work of the electrical division has been varied and diversified during the past year. In addition to the routine of inspection work in the industry, much has been done in the way of educational work. Meetings have been held with electrical contractors and electrical workers in all branches of the industry, and with all classes of employers using electrical energy. At these meetings, methods of installation, and the general subject of accident prevention in electrical work were discussed. Good progress was made on the proposed Electrical Safety Orders.

The same consistent campaign has been carried on, as in the past, against the exposed knife switch and fuses with the result that in practically all new installations enclosed externally operated switches of the safety type have been installed. The campaign against copping fuses, thereby destroying their effectiveness as overload protective devices in electrical circuits, has been carried on consistently and there has been a marked decrease in this unsafe practice.

The excellent results which have been attained in standardizing on safe electrical installations has only been possible through the cooperation of municipal electrical departments throughout the entire state.

With the tremendous increase in the use of electricity in all branches of the industry and the increase of new industries which are installing and operating electrical equipment, the total of electrical accident has not increased. This should be a source of satisfaction to all who are interested in electrical safety, as the results speak well for the class of electrical installations which are now being made.

It is the plan of the department to continue along the same general line during the next year, paying particular attention to educational work among electrical workers. More time will be devoted in an effort to decrease the number of accidents to employees of the electrical public utilities in the state. The accidents in this branch of the electrical industry have increased slightly owing to the great amount of construction and reconstruction work which has been necessary in the electrical stations and on the transmission and distribution lines of the power companies. It is planned to stimulate the activities of safety committees with the electrical power companies, and to make consistent efforts towards reducing the number of preventable accidents.

Lumber and Shipbuilding Division.

The shipyards are inspected during the winter months while the weather is such as to keep the engineer out of the mountains. Since the building program in the yards has decreased there being practically no new construction work, the repair work has increased considerably.

The first part of the fiscal year was given to inspecting the redwood lumber industry, while the last part was spent in the pine country.

It is believed that considerable progress is being made in educational work in the lumbering country. Several safety committees in the mills were formed during this year. Numerous lectures were given and a better spirit of cooperation between the employer and the Commission is developing. This is evident by the fact that while three large mills were being constructed during the year, this department was called upon to make repeated inspections and suggestions covering the safety appliances and these were as near perfect as it was possible to make them when the mills started their test runs.

A trip was made to the Pacific Logging Congress held in Tacoma in October, 1922, which proved to be of great benefit to the department. While there, an opportunity was offered to meet the various machinery manufacturers and great success was obtained in having them change their machines to meet the safety requirements of the state.

This department has also been called on to assist other departments to some extent.

The following safety orders adopted by the Commission apply to the work of this division: Logging and Sawmill Safety Orders, Woodworking Safety Orders, Shipbuilding Safety Orders, Steam Shovel and Locomotive Crane Safety Orders, Engine Safety Orders, General Safety Orders, Air Pressure Tank Safety Orders, Boiler Safety Orders, Elevator Safety Orders, and Electrical Safety Orders.

Los Angeles Office.

The Los Angeles branch of the Department of Safety gives to the industry of southern California better and more effective attention than would be possible by means of distant supervision from the main office. Experience has shown the wisdom of maintaining such an agency.

Safety Exhibit.

The very instructive safety exhibit which was gathered together during the past few years has been eliminated. A certain place may be found later for an exhibit which may be taken from place to place for the instruction of the public in the methods and ideals of safety work.

California Safety News.

The department has continued the publication of the CALIFORNIA SAFETY NEWS as its medium for a dissemination of information regarding its activities and for distributing safety information to those interested in accident prevention.

The NEWS has been issued in the form of a monthly bulletin and has had a circulation of approximately 10,000 per month. Copies have found their way to foreign countries and have been requested by various state agencies interested in safety work.

In several instances the NEWS has been used in the public schools in connection with instruction.

Investigations of Occupational Diseases.

A large amount of time has been given to work on orders covering hydrocyanic gas and lead poisoning. There is some question as to the jurisdiction of this Commission, on such matters and it may prove wise to delegate the responsibility to other agencies in better position to enforce requirements. Lead poisoning more naturally comes under the jurisdiction of the State Board of Health. It is believed to be wise to accept as basis for the Commission's Orders, the work of other bureaus where printed reports on occupational diseases are available in order that unnecessary cost may be eliminated.

Conclusions.

There is little doubt as to the important place held by the department in the work of the Commission. Engineers and inspectors, composing the technical force, have (1) inspected and corrected hazardous conditions, (2) investigated industrial injuries and prescribed remedies designed to guard against recurrences, (3) participated in the drafting and revision of safety orders, (4) made numerous investigations and tests bearing upon industrial equipment and practices, and (5) taken active part in and cooperated with technical, political, civic, safety, industrial and

other public and private organizations and institutions, in an effort to aid in the prevention of injuries in industry. The Department of Safety has received most gratifying cooperation from employers, employees and the general public.

STATE COMPENSATION INSURANCE FUND.

For the reason that the fiscal year of the State Compensation Insurance Fund runs concurrently with the calendar year and that the report of the transactions of the Industrial Accident Commission covers the period from July 1 of one year to June 30 of the year following, we deem it advisable to give the Fund's statement up to this last-named date, though it covers only the first six months of 1923, some of the outstanding features of the full report of 1922 are, however, briefly set forth below.

During 1922 the net premiums written by the Fund totalled \$4,963,-017.84, as against \$5,004,880.67 in 1921, showing a net decrease for last year of 7.39 per cent. The decrease is due to a falling off in pay rolls with resulting payment of return premiums. The total earnings, however, were only 4.31 per cent below the record of 1921.

Dividends (or excess of premiums collected over total expenses incurred during the period covered by the premiums), were returned to policyholders in the total amount of \$1,683,625.53, representing a saving for them in excess of 30 per cent.

Notwithstanding the unusually large dividend refunds the Fund was able to add a small amount to overplus.

That the savings in compensation insurance cost shown is appreciated is evidenced by the fact that there has been a very great increase in the percentage of workmen's compensation insurance written by the Fund in comparison with the total of that class of insurance written in the state. In 1917, the Fund wrote 24.4 per cent; in 1921 the figure was 36.9 per cent, while present indications are that the percentages for the current year will show a marked increase.

The Argonaut disaster in 1922, which resulted in the death of forty-seven miners, constituted the greatest single loss which the Fund has been called upon to pay. Notwithstanding this fact, the loss ratio of the Fund for that year increased only slightly and was still below the average provided for in the rates, so that it was not necessary to make any change in the plan for disbursing dividends to our policyholders.

The volume of business transacted during the first six months of 1923, by comparison with that of the same period in 1922, shows a very marked increase. The statement of earnings to June 30, 1923, shows total earnings of \$2,827,310.78, the items included being: Earned premiums, \$2,673,577.49; interest and exchange, \$143,483.78; net profit from sale of bonds, \$10,249.51. The first six months of 1922 showed a total of \$2,247,346.59, made up of earned premiums, \$2,090,020.51; interest and exchange, \$143,403.52, and net profit from sale of bonds, \$13,922.56.

The increase in total earnings, January 1 to June 30, 1923, over the same period in 1922, was \$579,964.19.

From the statement above it will be seen that the business of the State Compensation Insurance Fund has increased more than seven fold in the ten years of its existence, the total net cash premiums received in 1914, from January 1 to June 30 having reached only \$370,305.70.

Statement of Business Done During the First Nine Months of the Year 1923.

EARNINGS.		
Premiums written		\$4,189,530 07
Less unearned premiums September 30, 1923		722,114 77
Total		\$3,467,415 30
Add unearned premiums December 31, 1922		635,719 66
Earned premiums		\$4,103,134 96
Interest and exchange earned		217,804 10
Net profit account sale of bonds		10,504 75
Total earnings		\$4,331,443 81
EXPENDITURES AND RESERVES.		
General expenses paid and incurred		\$111,103 52
Salaries paid (excluding claims and inspection)		156,957 74
Interest paid		7,792 81
Claim department payments—		
Compensation	\$1,362,509 60	
Medical	934,738 43	
Salaries and expense	173,473 42	
		2,470,721 45
Taxes accrued during nine months		108,904 41
Loss incurred on premiums outstanding over 90 days		8,539 12
Amount added to reserve for losses during nine months of 1923		369,344 91
Total expenditures		\$3,233,363 99
Excess earnings over expenditures during the first nine months of 1923 (excluding dividends allowed)		\$1,098,079 82

Financial Status, September 30, 1923.

ADMITTED ASSETS.

Cash--			
State Treasurer	\$195,708	70	
First National Bank of San Francisco	5,786	96	
Office cash	1,400	00	
Registered public warrants	8,680	66	
			\$211,576 32
Bonds (book value)			5,472,162 36
Accrued interest--			
On bonds	\$79,007	72	
On registered public warrants	987	35	
			79,995 07
Due from state departments for compensation, medical, and service account uninsured state employees			17,630 17
Premiums in course of collection	\$391,440	56	
Less premiums outstanding over 90 days	59,552	22	
			331,888 34
Total admitted assets			\$6,113,252 26

LIABILITIES, RESERVES AND SURPLUS.

Liabilities--			
Trust deposits	\$9,657	79	
Authorized dividends unpaid	25,178	74	
Return premiums unpaid	285	65	
Commissions unpaid	26	28	
Bills unpaid	12,758	27	
Industrial rehabilitation fund	3,500	00	
Advance premiums	1,294	32	
			\$52,701 05
Reserves--			
Unpaid compensation losses, being 70 per cent of the net earned premiums from January 1, 1920, to September 30, 1923, less losses and loss expenses paid	\$3,077,639	59	
Unpaid 1914 losses	4,205	09	
Unpaid 1915 losses	3,143	16	
Unpaid 1916 losses	9,998	46	
Unpaid 1917 losses	45,713	79	
Unpaid 1918 losses	48,234	45	
Unpaid 1919 losses	128,543	76	
Unearned premiums	722,114	77	
Premium tax	108,904	41	
			4,148,497 48
Surplus--			
Surplus as per statement December 31, 1922	\$2,310,393	80	
Excess earnings over expenditures as per statement September 30, 1923	1,098,079	82	
Total	\$2,408,473	62	
Less dividends declared to policy holders during first nine months of 1923	1,496,419	89	
Surplus September 30, 1923			1,912,053 73
Total liabilities, reserves and surplus			\$6,113,252 26

STATE COMPENSATION INSURANCE FUND.

Statistical Report Covering the Period from January 1, 1914, to September 30, 1923.

Calendar year	Premiums written	Reserve for unearned premiums	Premiums earned	Interest earned	Losses paid	Reserve for unpaid losses	Losses incurred, legal reserve basis	Dividends declared
1914	\$547,161 24	\$51,018 95	\$496,142 29	\$12,191 00	\$89,207 05	\$219,336 64	\$338,763 69	
1915	655,676 55	101,712 30	604,984 30	27,761 76	180,640 39	498,898 02	429,981 77	\$71,175 88
1916	928,286 15	169,568 08	869,430 57	40,969 20	321,166 82	801,640 99	623,919 79	80,115 97
1917	1,373,792 51	234,175 58	1,300,148 54	39,125 18	380,789 71	869,184 50	588,623 22	146,733 97
1918	2,459,086 08	458,924 29	2,358,398 26	84,066 11	991,936 37	1,252,931 50	1,415,403 57	340,877 76
1919	3,251,971 25	616,280 28	3,127,913 36	115,998 11	1,351,070 31	1,877,279 97	1,915,418 78	489,690 52
1920	4,417,761 22	834,137 65	4,360,396 33	196,685 96	1,990,215 67	2,617,089 32	2,730,025 02	919,397 20
1921	5,004,880 67	933,719 06	4,887,032 19	261,076 40	2,479,578 40	2,992,929 91	2,765,128 99	1,278,919 53
1922	4,635,013 97	833,719 06	4,633,431 96	271,325 58	2,528,653 93	2,918,133 39	2,573,847 41	1,983,625 53
1923	4,189,530 07	722,114 77	4,103,131 86	210,001 64	2,297,248 03	3,317,478 30	2,666,592 94	1,496,419 89

Calendar year	Expenses			All other liabilities	Net surplus	Total admitted assets
	Claim	Taxes	Total			
1914	\$18,458 76		\$92,761 94	\$944 01	\$205,860 62	\$550,895 69
1915	27,628 64		93,553 83	949 52	239,644 58	849,980 01
1916	39,164 25		122,138 53	629 78	313,310 08	1,269,564 85
1917	63,352 14		191,852 19	5,040 29	740,970 63	1,859,958 33
1918	93,314 04	27,475 50	277,612 10	10,252 80	1,138,958 96	2,917,371 48
1919	103,716 41	19,202 56	332,784 22	8,794 10	1,606,222 84	4,135,856 09
1920	148,856 26	65,038 77	511,357 36	4,896 12	1,997,659 69	5,324,603 18
1921	201,686 58	88,319 30	679,097 05	16,611 16	2,304,811 46	6,038,703 51
1922	202,226 69	130,148 62	676,772 72	35,170 46	2,310,393 80	6,060,880 82
1923	173,473 42	198,904 41	550,439 09	11,975 25	1,912,053 73	6,113,252 26

* To be deducted.

STATE COMPENSATION INSURANCE FUND—Continued.

Calendar year	Percentage interest earned to mean invested assets	Percentage interest earned to premiums written	Percentage claim expense to premiums written	Percentage taxes to premiums written	Percentage all other expenses to premiums written	Percentage total expenses to premiums written	Percentage claim expenses to premiums earned	Percentage taxes to premiums earned	Percentage all other expenses to premiums earned	Percentage total expenses to premiums earned
1914.....	5.24	2.23	3.37	-----	8.10	11.47	3.72	-----	8.93	12.65
1915.....	5.07	4.23	4.21	-----	10.07	14.28	4.57	-----	10.00	15.47
1916.....	5.38	4.32	4.22	-----	8.94	13.16	4.50	-----	9.54	14.05
1917.....	4.64	4.33	4.61	-----	7.35	13.97	4.87	2.11	7.77	14.76
1918.....	4.59	3.42	3.79	2.00	5.49	11.29	3.96	2.09	5.73	11.78
1919.....	4.14	3.37	3.19	2.00	5.01	10.23	3.32	2.08	5.24	10.64
1920.....	4.92	4.45	3.37	2.00	6.21	11.58	3.41	2.03	6.29	11.73
1921.....	5.58	5.22	4.03	2.60	6.96	13.58	4.13	2.66	7.12	13.91
1922.....	5.43	5.85	4.36	2.60	7.61	14.60	4.36	2.60	7.61	14.61
1923.....	-----	5.01	4.14	2.60	6.40	13.14	4.23	2.65	6.53	13.41

STATISTICAL DEPARTMENT.

There were 169,891 industrial injuries reported to the Commission for the calendar year 1922. This was an increase of 37,839 over the year 1921, the increase being equivalent to 28.6 per cent.

Of these reported injuries, 708 caused death. This number represents an increase of 158 in fatalities over the preceding year, the increase amounting to 34.8 per cent. It might be well to here state, however, that the Argonaut Mine disaster of August, 1922, accounts for 47 of the fatal cases in that year.

Of the fatalities, 627 occurred in employments that subjected the employer to the death benefit provisions of the compensation laws, and 81 occurred in employments that are excluded.

Of the 627 fatalities, 425 left known dependents to the number of 929, who are receiving or have received the benefits which the law provides, while 202 of the 627 left no known dependents or claims of dependency were not established.

Classified as to employments or industry, our records show the following distribution in these fatal cases:

Transportation	143
Construction	121
Manufacturing	137
Mining, quarrying and oil producing	121
Farm and kindred labor	47
Miscellaneous occupation.....	139
Total.....	708

INDUSTRIAL ACCIDENT COMMISSION
OF THE
STATE OF CALIFORNIA

REPORT

OF THE
Industrial Accident Commission
OF THE
STATE OF CALIFORNIA

From July 1, 1923, to June 30, 1924

Commissioners:

JOHN A. MCGILVRAY, Chairman

JOHN W. CARRIGAN

J. E. OLMSTED

Members

STATE BUILDING, CIVIC CENTER
SAN FRANCISCO



CALIFORNIA STATE PRINTING OFFICE
JOHN E. KING, State Printer
SACRAMENTO, 1925



CONTENTS.

	Page
REPORT OF THE INDUSTRIAL ACCIDENT COMMISSION.....	5
ACCOUNTING DEPARTMENT	7
COMPENSATION DEPARTMENT	8
LEGAL DEPARTMENT	10
MEDICAL DEPARTMENT	13
PERMANENT DISABILITY RATING DEPARTMENT.....	14
STATISTICAL REPORT	16
SAFETY DEPARTMENT	18
MINING DIVISION.....	18
CONSTRUCTION DIVISION.....	19
ELEVATOR DIVISION.....	19
LUMBER DIVISION.....	19
MECHANICAL-ELECTRICAL DIVISION.....	19
BOILER DIVISION.....	20
TABLE OF NUMBER OF INSPECTIONS.....	20
OCCUPATIONAL DISEASES.....	20
PUBLICATION OF ORDERS.....	21
OTHER PUBLICATIONS.....	21
EDUCATIONAL WORK.....	21
CONVENTIONS	22
CONCLUSIONS	22
STATE COMPENSATION INSURANCE FUND.....	23

ANNUAL REPORT OF THE INDUSTRIAL ACCIDENT COMMISSION FOR THE FISCAL YEAR ENDING JUNE 30, 1924.

HONORABLE FRIEND WM. RICHARDSON,
Governor of the State of California.

DEAR SIR: In compliance with the requirements of section 88, chapter 176, Laws of 1913, we herewith submit a report covering the proceedings and operations of this Commission for the fiscal year ending June 30, 1924. In the administration of the laws it has been found expedient to create departments, and this report is subdivided to cover the activities of each of the departments of the Commission.

In the expenditure of funds placed at its disposal, this Commission takes the position that its primary duty is to see that the injured and the dependents of the killed employees are compensated in accordance with law. In the performance of this duty the Commission endeavors in various ways to furnish the afflicted with information as to their rights and to advise them what their recourse may be in the event that benefits are not voluntarily given. To make the law effective in this respect, it is necessary to maintain compensation, legal, medical, and permanent disability rating departments, and the expenditure of the necessary funds to maintain these departments is viewed as an absolute necessity by this Commission.

Before passing to the functions of other departments, we wish to call attention to the relatively small number of formally adjudicated claims coming before the Commission as compared with the aggregate number of industrial injuries reported. While the Workmen's Compensation, Insurance and Safety Act contemplates that the employer or his insurance carrier shall voluntarily furnish the benefits provided, and this obligation is discharged in the great majority of cases, it is nevertheless a fact that many misunderstandings and honest differences of opinion arise. Where these differences and misunderstandings occur, and complaint is made to the Commission, the good offices of our secretaries, and the medical and rating departments are used through correspondence or personal interviews, with the result that an amicable settlement without formal procedure is generally effected. These cases are almost without number as our files will show. The same procedure obtains in effecting lump sum payments of future indemnity where such payments will preserve property rights or further the efforts of beneficiaries in providing for their own support.

In the submission of a statistical report of injuries to employees, the Commission has deemed it sufficient to detail results as shown in the tables presented in this report. From the reports which the law requires employers, insurance carriers, and physicians and surgeons to make to this commission, it is not possible to gather the necessary data for rate making purposes; nor is it advisable that any change be made in requirements to make this possible. The fixing of insurance rates is now delegated by statute to a designated authority and results apparently are satisfactory. The only serving purpose, therefore, that our statistical data can be used for, is to point out in this way, to those

interested, the necessity for greater efforts toward accident prevention. While statistical data may be of value in this respect, to a limited extent, the cost is such that we believe more real good can be accomplished by the expenditure of the same amount of money through our safety department. Upon this theory we have limited our statistical data to what is here shown.

Accident prevention is the primary work of our safety department. This is a field of endeavor without limit as to what may be done in the way of inspection and supervision. Just how much good is accomplished can not be specifically pointed out, and it is only by inference that results can be assumed. The inference is sufficiently strong, however, to warrant its acceptance as a fact and we believe that the results obtained by the department exceed that of any previous year.

Our efforts toward the accomplishment of results through this department has been an endeavor to promulgate and enforce the adoption of corrective measures and methods without clogging the wheels of industry, and we will continue our efforts in that direction during the coming year supplemented by a strong educational campaign which we have inaugurated.

The Commission has endeavored to cooperate with other state departments where duplication might be avoided or assistance rendered, and there has been close cooperation between the Commission and the Bureau of Labor Statistics, the Industrial Welfare Commission and the Immigration and Housing Commission. In this connection we will here mention that arrangements were recently made with the University of California Extension Division for the use of the hearing rooms of the Commission in the conduct of an evening class in Speech Improvement under the supervision of Mrs. M. F. Gifford.

We are also pleased to say that there have been few changes in the personnel of our various departments, and the members of the Commission take this opportunity of expressing their appreciation of the hearty cooperation that has been given by the staff in all departments at all times.

Very respectfully,

JOHN A. MCGILVRAY,

JOHN W. CARRIGAN,

J. E. OLMSTED,

Commissioners.

Dated at San Francisco, California, this eighteenth day of December, 1924.

ACCOUNTING DEPARTMENT.

Statement of Expenditures for the Period July 1, 1923, to June 30, 1924.

(Exclusive of State Compensation Insurance Fund Expenses.)

Function	Materials and supplies	Salaries and wages	Service and expense	Property and equipment	Total
Administrative and Executive:					
Board members.....	\$155 99	\$13,916 95	\$1,420 73	\$167 24	\$15,660 91
Legal.....	489 74	4,000 00	872 05	144 20	5,505 99
Secretary.....	1,304 09	13,832 98	354 34		15,491 41
Accounting.....	12 35	4,770 00	13 85		4,796 20
Freight, cartage, express.....			390 38		390 38
Postage.....			358 00		358 00
Telephone and telegraph.....			469 36		469 36
Total administrative and executive.....	\$1,962 17	\$36,519 93	\$3,878 71	\$311 44	\$42,672 25
Accident Prevention:					
Superintendence.....	\$1,265 00	\$12,801 25	\$1,222 98	\$174 25	\$15,463 48
Boiler inspection.....	339 80	7,755 00	1,642 13		9,736 93
Electrical inspection.....	5 40	4,575 00	288 59		4,868 99
Elevator inspection.....	830 99	6,406 67	787 65		8,025 31
Mining inspection.....	273 37	7,485 00	667 08		8,425 45
Construction and general.....	551 04	6,770 00	2,288 82		9,609 86
Mechanical inspection.....	28 23	4,485 00	548 89		5,062 12
Lumber industry inspection.....	3 80	4,560 00	1,001 95		5,565 75
Publications.....	1,351 04				1,351 04
Automobiles.....	1,484 30		2,723 31	920 00	5,127 61
Postage.....			1,798 13		1,798 13
Telephone and telegraph.....			503 14		503 14
Total accident prevention.....	\$6,132 97	\$54,837 92	\$13,472 67	\$1,094 25	\$75,537 81
Hearings and Compensation:					
Superintendence.....	\$3,708 62	\$11,031 43	\$534 01	\$372 95	\$15,647 01
Preparing and recording cases.....	1,428 52	20,981 86	432 37	160 53	23,003 28
Referees and decisions.....	41 28	23,249 48	4,391 14		27,681 90
Reporting and transcribing.....	298 16	17,488 71	3,076 48		20,863 35
Medical.....	42 66	14,497 58	197 90		14,738 14
Permanent disability rating.....	202 63	5,670 97			5,873 60
Postage.....			1,777 00		1,777 00
Telephone and telegraph.....			942 04		942 04
Total hearings and compensation.....	\$5,721 87	\$92,920 03	\$11,350 94	\$533 48	\$110,526 32
Special Surveys:					
Statistical.....	\$1,171 64	\$6,733 58	\$665 55		\$8,570 77
Publications.....	119 05				119 05
Total special surveys.....	\$1,290 69	\$6,733 58	\$665 55		\$8,689 82
Total expenditures.....	\$15,107 70	\$191,011 46	\$29,367 87	\$1,939 17	\$237,426 20

COMPENSATION DEPARTMENT.

In last year's report there were indicated certain changes in the manner of handling the work of the department. At the time of the report results had shown that the changes would be of great use, but the real efficiency of the changes was not appreciated at that time.

An extraordinary increase in business in the state has caused an extraordinary increase in the number of claims filed before the Commission, there being an increase between the previous fiscal year and the one ending June 30, 1924, of 24.1 per cent. The efficiency of the changes made in the routine of the department is shown by the fact that although we had that enormous increase of nearly twenty-five per cent, we were enabled to handle the cases so efficiently that the increase in the number of original cases decided by the Commission was 23.4 per cent. In other words, practically the full increase in the work was taken care of.

Detailed report follows:

Number of Cases Filed Under Law of 1911 and Law of 1913 to June 30, 1924.

	Law of 1911	Law of 1913	Total
Cases filed to December 31, 1913.....	69		69
Cases filed January 1, 1914, to June 30, 1914.....	32	291	323
Cases filed July 1, 1914, to June 30, 1915.....	23	1,128	1,151
Cases filed July 1, 1915, to June 30, 1916.....	1	1,403	1,404
Cases filed July 1, 1916, to June 30, 1917.....		1,655	1,655
Cases filed July 1, 1917, to June 30, 1918.....		1,503	1,503
Cases filed July 1, 1918, to June 30, 1919.....	1	1,678	1,679
Cases filed July 1, 1919, to June 30, 1920.....		1,796	1,796
Cases filed July 1, 1920, to June 30, 1921.....		2,219	2,219
Cases filed July 1, 1921, to June 30, 1922.....		2,187	2,187
Cases filed July 1, 1922, to June 30, 1923.....		2,480	2,480
Cases filed July 1, 1923, to June 30, 1924.....		3,079	3,079
Total cases filed.....	126	19,419	19,545

Average number of claims filed per month, January 1 to June 30, 1914.....	56
Average number of claims filed per month, July 1, 1914, to June 30, 1915.....	96
Average number of claims filed per month, July 1, 1915, to June 30, 1916.....	117
Average number of claims filed per month, July 1, 1916, to June 30, 1917.....	138
Average number of claims filed per month, July 1, 1917, to June 30, 1918.....	125
Average number of claims filed per month, July 1, 1918, to June 30, 1919.....	140
Average number of claims filed per month, July 1, 1919, to June 30, 1920.....	150
Average number of claims filed per month, July 1, 1920, to June 30, 1921.....	185
Average number of claims filed per month, July 1, 1921, to June 30, 1922.....	182
Average number of claims filed per month, July 1, 1922, to June 30, 1923.....	207
Average number of claims filed per month, July 1, 1923, to June 30, 1924.....	257
Claims pending June 30, 1923.....	697
Claims filed July 1, 1923, to June 30, 1924.....	3,079
Total claims before Commission.....	3,776
Claims adjudicated.....	2,898
Claims pending June 30, 1924.....	878

Miscellaneous Statistics of Cases Decided.

Rehearings granted	197
Rehearings denied	295
Rehearings asked	492
Other supplemental proceedings	616
Total supplemental proceedings	1,108
Petitions for writs:	
Petitions pending July 1, 1923	1
Petitions filed July 1, 1923, to June 30, 1924	63
Total	64
Writs issued	32
Writs denied	29
Writs dismissed	2
	63
Petitions pending June 30, 1924	1
Writs of review:	
Writs pending July 1, 1923	18
Writs issued July 1, 1923, to June 30, 1924	32
Total	50
Decisions affirmed	24
Decisions annulled	13
Settled	4
	41
Writs pending June 30, 1924	9
Settlement Agreements Approved for Injuries not Formally Adjudicated.	
To June 30, 1914	92
July 1, 1914, to June 30, 1915	96
July 1, 1915, to June 30, 1916	215
July 1, 1916, to June 30, 1917	420
July 1, 1917, to June 30, 1918	330
July 1, 1918, to June 30, 1919	318
July 1, 1919, to June 30, 1920	301
July 1, 1920, to June 30, 1921	423
July 1, 1921, to June 30, 1922	406
July 1, 1922, to June 30, 1923	388
July 1, 1923, to June 30, 1924	374
Total	3,303

LEGAL DEPARTMENT.

During the fiscal year, sixty-three petitions for writs of review from the Commission's decision were filed by the losing parties in the Supreme Court and District Courts of Appeal. Nineteen review proceedings commenced in the previous year were carried over into the fiscal year. Four new proceedings were commenced during the year in the United States Supreme Court involving decisions of the Commission and two cases commenced in the preceding year were carried over into the fiscal year. One police court prosecution was had for violation of the safety provisions of the Workmen's Compensation Act and in four matters police court citations were taken out. In all of these matters, the attorney for the Commission took part, representing the Commission.

Analyzing the appellate proceedings in review of the Commission's decisions, it appears that of the sixty-three applications for writs of review filed during the year, twenty-nine petitions were denied outright by the appellate courts and thirty-one writs of review were granted. Two petitions were dismissed by the parties attacking the decision and one petition was pending at the close of the year.

Of the thirty-one proceedings in which writs of review were granted, the determination of the Commission was affirmed in fifteen and annulled in seven, with one case compromised by the parties before decision by the appellate court could be had. Eight review proceedings were pending at the close of the year which have since been decided, the Commission's award being affirmed in seven and annulled in one. The Commission's decision was, therefore, affirmed in twenty-two cases and reversed in eight. Adding to these affirmances the proceedings in which the petition for writ of review was denied outright by the courts, the Commission was sustained in fifty-one and reversed in eight of the review proceedings started during the fiscal year.

During the fiscal year, the Commission decided 2898 cases. The proportion of applications for writs of review to decided cases was 2.2 per cent and the proportion of reversals to decided cases 0.3 per cent.

Of the nineteen proceedings pending upon review at the commencement of the fiscal year, the Commission's decision was affirmed during the year in nine cases and annulled in six with three settled out of court and one remaining undetermined at the close of the year. The latter has since been decided, the Supreme Court affirming the Commission's decision and reversing a contrary holding of the District Court of Appeal.

The Supreme Court and District Courts of Appeal of the state are substantially caught up on workmen's compensation cases at the date of writing this report. Every case but one has been decided in which petition for writ of review was filed prior to July 1, 1924.

The work done by the Commission's attorney during the year may be summarized as follows: Sixty-one answers to petitions for writ of review were filed in the Supreme Court and District Courts of Appeal; eighteen cases were argued orally; thirty-seven briefs, ten petitions for rehearing, fourteen answers to petitions for rehearing, five petitions for hearing in the Supreme Court after decisions of the District Courts of Appeal, and one answer to petition for hearing were drawn and

filed. In proceedings before the United States Supreme Court during the year, four briefs were filed, one case was argued orally, and papers were prepared and filed in one proceeding upon writ of error, two proceedings upon *certiorari* and two petitions for rehearing.

Cases of exceptional importance determined during the year may be briefly referred to as follows:

(1) Mandates were received and filed from the United States Supreme Court sustaining the constitutionality of the provision of the California Workmen's Compensation Act allowing death benefits to nonresident alien dependents.

(2) Three proceedings were brought in the United States Supreme Court in an unsuccessful attempt by the Commission to retain port and harbor maritime workers under the protection of the State Workmen's Compensation Act. The Commission's effort was in part based upon an act of congress authorizing the application of the state law to such employments and in part upon an attempt to extend certain exceptions recognized by the United States Supreme Court to border-line maritime cases involving local workers. The act of congress was held unconstitutional by the United States Supreme Court in February, 1924, in the case of *Industrial Accident Commission vs. James Rolph Company*, 44 S. Ct. 302. In the other cases the court refused to extend the exceptions recognized by it beyond the facts of the earlier cases. Until congress acts to provide a uniform federal compensation act for port and harbor maritime workers, such as stevedores, longshoremen, supplymen, dredger operators, river and harbor boatmen and employees of ship repair plants, such workers are deprived of the protection of remedial laws respecting injuries, their only redress for injury being the wholly inadequate and antiquated provisions of the general maritime law.

(3) In a series of cases, the State Supreme Court held the Compensation Act applicable to injuries sustained by employees in and about bunkhouses and other living quarters upon the employer's premises, provided such employees live there pursuant to the terms of their contracts of hire.

(4) The continuing jurisdiction of the Commission over its orders, decisions and awards and also over injuries where compensation has been paid by the insurance company without proceedings before the Commission has been broadly extended by the Supreme Court.

(5) Injuries sustained through attacks by fellow employees growing out of the work, where the injured is not the aggressor, were held compensable in two cases, a departure from the earlier tendency of the California courts.

(6) In another case the standard form of Workmen's Compensation Insurance policy was construed deciding the question as to whether the description of work contained in the declarations of a policy constitutes a limitation upon the coverage of the policy or only a classification for premium purposes of the principal work undertaken. It was held that the descriptions were of value for premium purposes only, and the employer was given full protection under the policy.

(7) In another case the Commission's control over procedure in cases before it, without regard to technicalities, was reiterated by the Supreme Court.

A considerable portion of the attorney's work also consists in giving legal advice to the Department of Safety of the Commission and in assisting in proceedings for the enforcement of the Commission's safety orders. In the course of this work, general and special orders are checked over for legality before issuance, parties are communicated with in an effort to secure compliance without legal proceedings, evidence is assembled for use in special safety hearings before the Commission or in legal proceedings in the police and superior courts, and prosecutions and injunction proceedings may be instituted. During the fiscal year a considerable number of compliances with the Commission's safety regulations were secured in this manner, where the employer had previously been obdurate. One flagrant case of disobedience to the Commission's safety orders was successfully prosecuted criminally in Sacramento. A number of offenders were brought before the bond and warrant clerk in San Francisco on citations, as a result of which their places of employment were made safe. An illustration of the effectiveness of a special safety proceeding before the Commission was evidenced in a San Francisco matter in which an employer had provided a dark and unsanitary basement as a place of employment for about thirty-five young girls, the place constituting a fire trap.

When the matter came to the attention of the Commission an order was issued to the employer to show cause why the penalties provided by the Workmen's Compensation Act for maintenance of an unsafe place of employment should not be invoked. A hearing was had as a result of which certain requirements designed to eliminate the fire hazard and improve the sanitary conditions were adopted and at once complied with by the employer, court proceedings proving unnecessary.

MEDICAL DEPARTMENT.

The Medical Department of the Industrial Accident Commission has performed substantially the same duties in the fiscal year just closed as those of other recent years. The functions and personnel have been the same.

There has been an increase in the professional services given to the injured workmen, to the Industrial Accident Commission, and to the insurance companies of about 22 per cent. The number of bills submitted by the Industrial Accident Commission for vise has increased in the same period about 34 per cent.

Following is a tabulation of the actual number of cases, reports and bills, which have passed through the office of the Medical Department:

July 1, 1923 to June 30, 1924

Office	General physical examina- tions	Special medical examinations requested by			Opinions	Bills approved
		Insurance Company	Employer	Industrial Accident Commission		
San Francisco	1,209	54	25	157	1,281	592
Los Angeles	547	295	58	106	341	121
Totals	1,756	349	83	263	1,622	713

PERMANENT DISABILITY RATING DEPARTMENT.

The California Workmen's Compensation, Insurance and Safety Act authorized the preparation and adoption of a schedule for the determination of the percentage of permanent disability, such schedule to be based upon the proper combination of three factors, viz, the nature of the physical injury or disfigurement; the occupation, the age at the time of the injury.

A committee of experts and investigators spent several months in the study, preparation, and compilation of such a schedule, which was printed and made effective January 1, 1914. This schedule, with certain amendments, corrections, and modifications, is what is now used by the Commission in determining the extent of disability to permanently injured workmen.

Most states have embodied in their compensation laws specific schedules of awards in terms of weeks for certain defined but limited number of injuries. Most of these schedules are based on physical loss only, and do not consider either the age or occupation of the injured employee. These two factors we do not believe should be disregarded in any attempt to properly compensate for permanent injuries.

Merely indemnity for loss of a limb or function is not enough. Consideration should be given also to a period of rehabilitation and financial assistance during such period. Age and occupation are two factors which affect the period of rehabilitation, and our legislature wisely directed that they be taken into consideration in compiling a schedule of permanent disability ratings.

A proper method of rating permanent disabilities adds much to the efficiency of a workmen's compensation act. The number of injuries resulting in permanent disabilities is relatively small when compared to the total number of injuries occurring, but the effect of such injuries is of major importance in its proportion of compensation costs, in the creation of a class of maimed and crippled workers with a decreased earning power, and in economic loss to industry.

The actual work of administering the permanent disability rating schedule is intrusted to a special department in charge of a trained rating expert. The ratings issued by the department are not awards of the Commission, but are commendations only. Nevertheless, so satisfactorily has the system worked out that not more than two per cent of the ratings made by the department are appealed to the Compensation Department of the Commission. Insurance companies and employees alike generally accept the rulings of the department without any question.

The ratings made are based upon information contained in the injured workmen's request for permanent disability rating and in the reports submitted by the attending physicians. Many times the medical information is not complete or is indefinite, and a personal examination has to be made by one of the Commission's medical examiners. Much of the work of the medical departments in both the San Francisco and Los Angeles offices consists in checking up the reports filed with permanent disability rating petitions.

When the information submitted is considered complete, the case is submitted to the rating expert to determine the proper percentage of

permanent impairment. The case may be rated directly from the schedule. Often it has to be rated by approximation on the description of the most similar rating given in the schedule. Most of this class can be rated by precedent. Some cases, however, require the exercise of considerable judgment and these are referred to an advisory rating committee of three members, one of them representing the Medical Department. When the proper rating has been determined, a letter stating what the percentage is, and the factors upon which it is based, is sent to the insurance company or employer paying the compensation, and a copy is sent to the injured man.

During the fiscal year of 1923-1924, 3630 cases have been acted upon, of which 3301 were new applications, an average of 275 per month. Due to a change in the disability or to inaccurate information at initial consideration, 329 cases were reconsidered and a new rating made. Three hundred and seventy-six cases were rated for the compensation department. Of the 3630 cases, 1943 were from the northern part and 1687 from the southern part of the state. The average rating in the 3301 new cases was 13.48 per cent. The average age of injured workmen was 36.29 years. Forty-four cases resulted in ratings of 70 per cent or over, entitling the injured workmen to a life pension after the termination of his 240 weeks of compensation payments. Of this number, six were total permanent disability cases. There were 124 permanently disabled women among the 3301 new cases.

Considerable correspondence and many interviews are necessary to satisfactorily settle the cases submitted for rating. During the fiscal year ending June 30, 1924, the number of letters written numbered 2570; office interviews, 3501; phone conversations, 1363. Also commutation of future payments of compensation were computed in 281 cases.

STATISTICAL REPORT.

Every employer of labor, without any exceptions, and every insurance carrier, and every physician or surgeon who attends any injured employee, is required to file with the Industrial Accident Commission, a report of every injury to an employee arising out of or in the course of his employment resulting in loss of life or injury to such persons, provided that such report shall not be required unless disability resulting from such injury lasts through the day of injury or requires medical service other than ordinary first-aid treatment.

For the first six months of the calendar year 1924, there were reported to this Commission 99,621 industrial injuries.

Of these, 307 caused death; this number represents a decrease of 34 deaths or 9.9 per cent over the corresponding period of the year 1923. 687 caused a permanent impairment of a sufficient severity that the schedule of this Commission for rating permanent disabilities would apply. 43,403 caused a temporary disability lasting longer than the day of injury. 55,224 required merely skilled medical attention and the injured were able to resume work immediately or at the start of the next turn or shift.

The tables which follow deal with the tabulatable injuries, that is, the deaths, permanent disability and the temporary disabilities lasting longer than the day of injury:

TABULATABLE INJURIES BY MAIN INDUSTRIAL DIVISIONS, AND EXTENT OF DISABILITY.

Industrial divisions	Number of injuries			
	Fatal	Permanent	Temporary	Total
Agriculture.....	21	38	2,241	2,300
Mining and milling.....	13	15	978	1,006
Oil producing.....	24	39	2,386	2,449
Quarrying.....	7	7	300	314
Foods and beverages manufacturing.....	4	27	2,412	2,443
Textile and clothing manufacturing.....		4	269	273
Laundries.....		6	284	290
Leather manufacturing.....		3	155	158
Rubber and composition goods manufacturing.....		2	69	71
Pulp and paper manufacturing.....		3	46	49
Paper goods manufacturing.....		2	165	167
Printing.....		9	293	305
Lumber and wood manufacturing.....	31	127	3,391	3,549
Iron and steel manufacturing.....	1	3	237	241
Metal working.....	6	52	1,771	1,832
Machinery manufacturing.....	4	30	1,386	1,420
Vehicle manufacturing.....	1	15	415	429
Stone products manufacturing.....	1	8	600	609
Clay products manufacturing.....		6	319	316
Glass products manufacturing.....	2	1	129	132
Chemical manufacturing.....	6	13	1,089	1,098
All other manufacturing.....		1	9	9
Engineering construction.....	35	37	2,352	2,424
Building construction.....	30	65	5,794	5,889
Ship building.....	1	6	347	354
Vessel operation.....	7	5	192	204
Stevordoring and freight handling.....	4	9	1,112	1,125
Railroad operation.....	29	40	2,942	3,011
Cartage and storage.....	13	16	2,755	2,784
Public utilities.....	43	12	2,033	2,088
Commercial enterprises.....	3	40	3,822	3,865
Clerical and professional.....	7	1	796	804
Care and custody.....	9	18	1,540	1,567
Motion picture production.....	2	6	276	281
Miscellaneous.....	3	1	127	131
Totals.....	307	687	43,403	44,397

TABULATABLE INJURIES BY MAIN CAUSE GROUPS, AND EXTENT OF DISABILITY.

Main cause groups.	Number of injuries			
	Fatal	Permanent	Temporary	Total
Handling of objects.....	10	66	10,790	10,866
Stepping on or striking against objects.....	2	4	3,032	3,038
Falling objects—not being handled by injured.....	39	18	3,202	3,259
Falls of persons.....	47	16	5,833	5,896
Hand tools.....	1	56	4,134	4,191
Vehicles.....	97	46	4,955	5,098
Explosions.....	22	9	468	499
Electricity.....	21	1	214	236
Hot, poisonous and corrosive substances and flames.....	10	10	2,415	2,435
Machinery.....	47	446	6,723	7,216
Miscellaneous.....	11	15	1,637	1,663
Totals.....	307	687	43,403	44,397

TABULATABLE INJURIES BY NATURE OF INJURY, AND EXTENT OF DISABILITY.

Nature of injury	Number of injuries			
	Fatal	Permanent	Temporary	Total
Fractures.....	138	—	5,575	5,713
Sprains and strains.....	—	—	8,492	8,492
Dislocations.....	—	—	456	456
Cuts and lacerations.....	9	—	13,319	13,328
Bruises and contusions.....	3	—	11,137	11,140
Burns and scalds.....	20	—	2,383	2,403
Occupational diseases.....	2	1	773	776
Amputation or loss of use.....	10	686	356	1,052
All other.....	125	—	912	1,037
Totals.....	307	687	43,403	44,397

TABULATABLE INJURIES BY LOCATION OF INJURY, AND EXTENT OF DISABILITY.

Location of injury	Number of injuries			
	Fatal	Permanent	Temporary	Total
Eye.....	—	83	2,576	2,659
Head.....	97	6	1,247	1,350
Face and neck.....	12	—	983	995
Trunk.....	65	2	6,913	6,980
Upper extremities (arms, fingers, etc.).....	13	546	17,527	18,086
Lower extremities (legs, toes, etc.).....	21	50	12,480	12,551
General.....	99	—	1,677	1,776
Totals.....	307	687	43,403	44,397

DEPARTMENT OF SAFETY.

The work of the Department of Safety has been pushed with increased vigor during the year and the results obtained speak for themselves. Decided progress has been made in the way of putting inspection work on a more scientific basis than was true in the past. The first step in any successful effort is to determine the work to be accomplished, for not until the field is definitely outlined can sure progress be expected. The department has given serious attention to the planning of its schedule of inspection work by correlating as far as possible the available data covering industry within the state. This has resulted in the stressing of the most important phases of injury prevention, thereby securing maximum effectiveness within the limits of the resources and ability of the department.

While, for the sake of comparison of statistical information, it has been found advisable to retain certain nominal divisions in the department organization, great care has been taken to readjust the duties of all engineers and inspectors so that a maximum of inspection work can be done with a minimum of duplication. Wherever possible, a single inspector has been sent to a given plant. This has increased the efficiency of the department and has eliminated a large amount of objection on the part of employers which generally results when two or more inspectors from the same agency cover the same plant. The record of the year's work is shown under the following heads: (1) Mining; (2) Construction; (3) Elevator; (4) Lumber; (5) Mechanical-Electrical; (6) Boiler.

MINING.

Of the 400 mines in the state, all the larger properties have been inspected during the year. It has never been thought advisable to attempt to cover all the smaller mines where but two or three men are employed and which operate spasmodically.

Progress has been noted in the installation of approved fire fighting equipment, in the provision of satisfactory ventilation systems, and in the active cooperation of employees, as well as the mine operators, in the prevention of injuries.

Especial care has been given to the inspection of the equipment on oil well drilling rigs. While some attention has been given to the refining operations of the petroleum industry, it has been necessary to stress the work connected with drilling operations and the greater percentage of this work has been done in southern California where the industry has been most active. A survey has, however, covered all the drilling operations of the state. Due to the efforts of the department's engineers in enforcing the regulations outlined by the General Petroleum Industry Safety Orders for Drilling and Production, the installations in the oil fields today are being made to conform to best practice and this has been made possible by the cooperation of the operators, the employees, and manufacturers of oil field equipment.

There are approximately 400 mines in the state employing 7500 men. The department also has inspected many of the 130 quarries which employ in the neighborhood of 4500 men. The oil industry employs

about 30,000 men on approximately 1500 drilling wells, 4000 pumping wells, and a number of refineries. Inspections have also been made of cement, brick, and rock crushing plants.

CONSTRUCTION.

One of the most important tasks of the department is the inspection of construction jobs throughout the state. A definite schedule has been followed which has allowed for a division of inspection time between the northern and southern sections. Records show that the department has made 1874 construction inspections for the year 1923-24, which is 10 per cent greater than corresponding figures for the previous fiscal year of 1922-23. It is of interest to note that the amount of construction work for the fiscal year 1923-24 is estimated at \$397,000,000 which is 15 per cent greater than that estimated for the fiscal year 1922-23.

ELEVATOR.

The inspection of elevators has been carried on under the authority of chapter 74, Statutes of 1917, as amended by chapter 330, Statutes of 1921, which requires that the Commission "shall cause all power and hand-power elevators to be inspected not less frequently than once each year."

Inspections have been made under the Elevator Safety Orders, effective April 1, 1918. There are approximately 4000 uninsured elevators in the state, subject to inspection by the department. The majority are in the northern part of the state due to the fact that the Board of Mechanical Engineers of Los Angeles inspects all elevators in the city of Los Angeles. All insured elevators are regularly inspected by inspectors certified by the department and employed by the insurance companies. Each inspector will inspect close to 1200 elevators each year. This requires the services of four state elevator inspectors at the present time, in addition to the fifty-two inspectors employed by insurance companies. Revised Elevator Orders have been prepared and will become effective January 1, 1925.

LUMBER.

During the year, special attention has been given to the lumber industry and good progress has been made. There are on record approximately 600 lumber plants subject to inspection. It is considered sufficient to inspect the larger plants once in every two years. Many of the smaller concerns receive annual inspection. All of the known logging operations and sawmills located in southern California and on the coast as far north as Eureka have been covered during the year. It is intended to complete the survey of the lumber industry prior to June 30, 1925.

MECHANICAL-ELECTRICAL.

Special attention has been directed to plants engaged in the food industry, particularly canneries and fruit packing plants. Inspection trips covered practically all coast and valley counties in central California and in the vicinity of Los Angeles. Serious accidents were investigated whenever the accident report indicated that a peculiar condition existed which might be eliminated, thus preventing a recurrence.

Investigations partially covered the automobile service and repair, the dry cleaning, and the ice-making industries. The extent of the industrial field is indicated by the following table:

<i>Industry</i>	<i>Number of plants</i>	<i>Number of employees</i>
Woodworking	488	8,550
Food	3,760	63,500
Laundry and dry cleaning	963	20,570
Metals	3,870	67,800
Printing, etc.	1,900	13,200
General	1,710	36,740

BOILER.

The records of the department indicate that there are approximately 3500 uninsured boilers operated in the state. An inspector will average 600 inspections each year. All uninsured boilers are inspected biennially. Other boilers, that are insured, receive a regular inspection by inspectors certified by the department and employed by insurance companies.

During the year, most of the uninsured boilers in thirty-four counties have been inspected and the balance of the state will be covered prior to June 30, 1925.

In addition to the field work as outlined above, the inspection of new boilers under construction and of second-hand boilers has been maintained. There were also numerous inspections made of air tanks, both second-hand and in service, and a number of investigations were made of accidents and explosions connected with the use of pressure containers.

TABLE OF NUMBER OF INSPECTIONS.

The following table shows the number of inspections made by the department. Three of the engineers are connected with the branch office at Los Angeles, which is in charge of an assistant superintendent. There has been no effort to separate the work of the northern and southern districts of the state, and each section has received its proper percentage of inspections:

Division	Number of inspections, fiscal year 1923-1924		
	Regular	Special	Total
Mining	1,044	461	1,505
Construction	1,875	182	2,057
Elevator	1,302	548	1,850
Lumber	398	31	429
Mechanical	1,766	278	2,044
Electrical	100	122	222
Boiler	1,600	1,225	2,825
Totals	8,085	2,847	10,932

OCCUPATIONAL DISEASES.

As a result of a large number of cases of lead poisoning reported to the Commission from plants where men are employed in cutting up plates, taken from battleships during demolition, by the oxyacetylene

torch, the department undertook to devise means for eliminating conditions producing the hazard. Due to the presence of large quantities of lead paint and calking, an excessive amount of lead fumes is liberated on application of the cutting flame. One plant reported as high as 18 cases in one week. As a result of the precautions taken along lines specified by the department, lead poisoning in the industry referred to has been practically eliminated.

PUBLICATION OF ORDERS.

There has been special attention given to putting in available form, orders intended to secure standard practice which will give safety to employees. In the fall of 1923, the results of committee work and public hearings were carefully edited and General Construction Safety Orders, to supersede those of January 15, 1918, became effective January 1, 1924. Data accumulated by committees, covering hazards in the petroleum industry, were presented to public hearing on December 18, 1923, and January 8, 1924, and this resulted in the adoption of the General Petroleum Industry Safety Orders for Drilling and Production, effective March 1, 1924.

The General Elevator Safety Orders have been revised and adopted by the Commission and will become effective January 1, 1925.

The Boiler Code has been revised and is ready for final adoption.

Satisfactory progress has been made in editing the General Electrical Safety Orders preparatory to issuing them in tentative form for public hearings. It is intended to have these orders ready for distribution at an early date.

OTHER PUBLICATIONS.

The CALIFORNIA SAFETY NEWS was published monthly for the period from July to December, 1923, but was made a quarterly publication for 1924. A sincere attempt has been made to improve the quality of the articles appearing.

A special advisory pamphlet on "Organization of Safety Committees in Industry" was issued in the fall of 1923. This pamphlet resulted directly in the creation of a number of safety committees.

An advisory pamphlet on "Hazards Ordinarily Found in Garages and Automobile Service Shops" appeared in 1924. It has had a wide appeal and has been in much demand by automobile mechanics particularly.

EDUCATIONAL WORK.

A special effort has been made to develop a workable plan for doing the necessary amount of educational work connected with injury prevention. While much is yet to be accomplished in connection with the securing of safe mechanical equipment, the majority of employers recognize the importance and reasonableness of providing a safe place of employment as required by the provisions of the Workmen's Compensation, Insurance and Safety Laws. Safety education, however, must be extended to the employee whom it should train to be constantly, automatically, and subconsciously on guard against accident.

To be successful in this educational effort will require a carefully thought out plan, well executed. The endeavor will mean a hard fight not easily won. All safety work is a sales proposition. An occasional

safety campaign will yield no satisfactory result. It is recognized that an advertising campaign will yield only about 40 per cent of its selling power during the first year. In three years, if the advertising is continuous, the additional 60 per cent may be developed. In safety education the main object is to secure the forming of safe habit by workmen. To accomplish this will require the best efforts of the Commission in its advertising of the methods of injury prevention.

Education can be conducted by means of talks at proper times to employers, foremen, and workmen. The use of moving pictures and slides is very helpful and instruction is easier with their use in connection with all talks. The eye transmits impressions twenty-five times as fast as the ear. The department has had an old film reprinted during the year under the title of "A Day With an Armless Man." This film can be secured for exhibition purposes at safety meetings by application to the Commission. Additional films for use of the staff of the department and industries will be secured as time goes on.

During the year various members of the staff assisted in meetings of workmen, largely under the auspices of safety committees fostered by the work of the department. Talks have been given before: (1) San Francisco local of the Painters' Union; (2) Superintendents and foreman of Meyers Bros., Contractors; (3) Service managers of the San Francisco Motor Car Dealers' Association; (4) Messengers of the Western Union; (5) Employees of the Natomas Company of California; (6) Pacific Safety Conference; (7) Society of Safety Engineers of Southern California; (8) School for Foremen and Superintendents conducted by the Chamber of Commerce at Los Angeles; (9) Pacific Portland Cement Company's employees at Cement; (10) San Francisco Section American Society of Civil Engineers; (11) Empire Chapter, Joseph A. Holmes Safety Association; and other organizations. This is a fair beginning to what is hoped will become a regular and important function of the department. Requests for speakers for safety meetings are increasing rapidly and the department is taking steps to handle all such requests.

CONVENTIONS.

In April of 1924, the department assisted in the holding of a convention of the Lumbermen's Accident Prevention Association. Approximately twenty-five companies were represented. This convention was held in the hearing rooms of the Commission and lasted three days. The object of the meetings was to create an interest among the lumber producers of the state in accident prevention.

At the same time the department held conventions of elevator and boiler inspectors who came from various sections of the state. These gatherings of certified inspectors under the auspices of the Commission were called for the purpose of developing greater enthusiasm and understanding of the problem of accident prevention.

CONCLUSIONS.

The report indicates that progress has been made during the year by the department toward the readjustment of its duties so that a maximum of benefit may be derived by industry from authorized activities.

STATE COMPENSATION INSURANCE FUND.

During the fiscal year covered by this report, the premiums written by the State Compensation Insurance Fund amounted to \$5,739,827.60 as compared with \$5,179,049.01 for the previous fiscal year or an increase of 10.8 per cent.

The interest earnings for the periods noted above increased from \$289,218.31 to \$300,870.23 or 4 per cent. Inasmuch as the present plan for the distribution of surplus in the form of dividends provides for the return of all interest earnings as well as underwriting profits, any increase in these earnings directly affects the insured employers by increasing their dividends.

The fund started business January 1, 1914, and the premiums written in that year amounted to \$547,161.24. Since that time it has shown a steady increase each year, except for the year 1922, and in 1924 the premiums written will be more than ten times the 1914 figure and the largest in the history of the fund. The total premiums written from 1914 to June 30, 1924, exceed \$31,800,000 and the interest earnings amount to more than \$1,500,000. The losses paid for compensation to injured employees and for medical and hospital attention during the above period amount to more than \$15,500,000 and the dividends already returned to policyholders exceed \$7,900,000. This latter figure does not include any dividends on 1924 policies as same do not become due until the year 1925. The total admitted assets of the fund have increased from \$520,595.69 on December 31, 1914, to \$6,253,391.80 on June 30, 1924, and the catastrophe surplus has increased from \$205,860.62 to \$2,086,694.37.

The following table gives a comprehensive picture of the fund's growth since it was started in 1914:

Calendar year	Premiums written	Interest earned	Compensation and medical paid	Dividends declared	Total assets
1914	\$547,161	\$12,191	\$89,207		\$520,596
1915	655,677	27,762	180,640	\$74,476	849,980
1916	928,286	40,069	321,167	89,146	1,299,565
1917	1,373,793	59,425	580,790	146,734	1,839,988
1918	2,459,086	84,066	941,956	340,878	2,917,571
1919	3,251,974	115,998	1,351,070	489,691	4,135,856
1920	4,417,761	196,686	1,990,216	919,367	5,324,603
1921	5,004,881	261,076	2,479,578	1,278,950	6,038,704
1922	4,635,014	271,226	2,528,654	1,683,626	6,060,881
1923	5,470,100	282,694	3,156,613	1,784,237	6,168,026
1924*	5,700,000	293,000	3,240,000	1,840,000	6,300,000

*Estimated.

The compensation rates charged by the fund are under the control and supervision of the State Insurance Commissioner. The rates promulgated by the commissioner must be used by all insurance carriers operating in this state. These rates are made so that about 59.4 per cent of the premiums received go to pay compensation and medical losses and the other 40.6 per cent is for the payment of expenses of operation.

The fund's expenses of operation have averaged about 14 per cent, so that the difference between that amount and 40.6 per cent is available for dividends as well as any saving resulting from a loss ratio of less than 59.4 per cent, plus the earnings from invested funds.

Obviously, since the greatest part of dividends comes from savings in expenses, the concern with the lowest expense ratio can pay the largest dividends, other things being equal. The average expense ratios during 1921 and 1922 of the various types of carriers were approximately as follows:

Stock companies	43.6	per cent
Mutual concerns	25	per cent
Fund	14.25	per cent

The fund has recently inaugurated a special experience and schedule rating service along safety and accident prevention lines which we believe is equaled by no other compensation insurance carrier. A watch file has been established which immediately brings to the attention of the executives any risk upon which the frequency of accidents is becoming excessive or upon which the incurred losses exceed 40 per cent of the earned premium. By prompt service from our Safety Engineering Department, the causes of these accidents are investigated, and every effort made to eliminate the causes or safeguard the employees. This is entirely in addition to the regular inspections, a special corps of safety engineers handling this work. The effect is not only to reduce the number of injuries to workmen, thus reducing the loss expense and increasing the dividends, but also to materially reduce the schedule and experience rates of our policyholders.

The following reports show a statement of the business done by the fund during the fiscal year 1923-1924 and also a statement of assets, liabilities, reserves and catastrophe surplus as of June 30, 1924.

Statement of Business Done During Period July 1, 1923, to June 30, 1924.

EARNINGS.

Premiums written	\$5,739,827	60
Premiums earned	\$5,773,569	27
Interest and exchange earned	300,870	23
Net profit account sale of bonds	16,385	77
Total earnings	\$6,090,825	27

EXPENDITURES AND RESERVES.

General expenses paid and incurred	\$146,665	60
Salaries paid (excluding claims and inspection)	224,107	57
Interest paid	13,792	68
Claim Department payments—		
Compensation	1,934,102	77
Medical	1,315,558	52
Salaries and expense	285,813	88
Taxes accrued	149,230	59
Amount added to reserve for losses during period	52,805	26
Loss incurred on premiums outstanding over 90 days	5,214	97
Total expenditures	4,127,291	93

Excess earnings over expenditures during period (excluding dividends allowed)	\$1,963,533	34
---	-------------	----

Financial Status—June 30, 1924.

ADMITTED ASSETS.

Cash—		
State Treasurer	\$159,729	08
First National Bank of San Francisco	14,969	62
Office cash	1,400	00
Registered public warrants	7,728	38
		<hr/>
		\$183,827 08
Bonds (book value)		5,741,792 09
Accrued interest—		
On bonds	\$96,448	26
On registered public warrants	1,004	64
		<hr/>
		97,452 90
Due from state departments for compensation, medical and service account uninsured state employees		12,833 71
Premiums in course of collection	\$284,385	35
Less premiums outstanding over 90 days	66,899	33
		<hr/>
		217,486 02
		<hr/>
Total admitted assets		\$6,253,391 80

LIABILITIES, RESERVES AND CATASTROPHE SURPLUS.

Liabilities—		
Trust deposits	\$5,915	86
Authorized dividends unpaid	12,755	50
Return premiums unpaid	680	29
Commissions unpaid	95	45
Bills unpaid	5,134	32
Industrial rehabilitation fund	3,500	00
Advance premiums	1,431	61
		<hr/>
		\$29,513 03
Reserves—		
Unpaid compensation losses, being 70 per cent of the net earned premiums from January 1, 1921, to June 30, 1924, less losses and loss expenses paid ..	\$2,846,817	04
Unpaid 1914 losses	3,701	46
Unpaid 1915 losses	3,005	56
Unpaid 1916 losses	9,830	38
Unpaid 1917 losses	50,301	06
Unpaid 1918 losses	33,495	26
Unpaid 1919 losses	79,707	60
Unpaid 1920 losses	154,024	47
Unearned premiums	734,130	20
Premium tax	222,171	37
		<hr/>
		4,137,184 40
Catastrophe surplus—		
Surplus as per statement, June 30, 1923	\$1,755,070	26
Excess earnings over expenditures as per statement, June 30, 1924	1,963,533	34
		<hr/>
Total	\$3,718,603	60
Less dividends declared to policyholders during period ..	1,631,909	23
		<hr/>
Surplus June 30, 1924		2,086,694 37
		<hr/>
Total liabilities, reserves and catastrophe surplus		\$6,253,391 80

FIRST ANNUAL REPORT

OF THE

Board of Chiropractic Examiners

OF THE

State of California

TO THE GOVERNOR

1923-1924



CALIFORNIA STATE PRINTING OFFICE
FRANK J. SMITH, Superintendent
SACRAMENTO, 1924

BOARD OF CHIROPRACTIC EXAMINERS
OF THE STATE OF CALIFORNIA

MEMBERS

JOHN K. GILKERSON, D.C., President.....	Glendale
WILLIAM W. TAIT, D.C., Vice President.....	Berkeley
JAMES COMPTON, D.C., Secretary.....	Sacramento
HENRY DUNCAN MCFARLAND, D.C.....	Los Angeles
WILFRID N. CLAYTON, D.C.....	San Francisco

LETTER OF TRANSMITTAL

December 1, 1924.

*To His Excellency, FRIEND WM. RICHARDSON,
Governor of the State of California,
Sacramento, California.*

SIR: Conforming with the provisions of section 3 of the Chiropractic Initiative Act, I have the honor of presenting for your consideration the first annual report of the activities of the State Board of Chiropractic Examiners.

Respectfully submitted.

JAMES COMPTON, D.C.,
Secretary.

FIRST ANNUAL REPORT
OF THE
STATE BOARD OF CHIROPRACTIC EXAMINERS
For the Year 1923, and up to and Including November 30, 1924

- S T O R Y -

The Chiropractic Initiative Act sprung directly from the people, adopted by a majority of 153,751 votes on November 7, 1922.

The authority, therefore, for the Chiropractic Act is in the constitution of our state. When the will of the people is thus expressed it must govern.

This statute gives the chiropractors the right of self-determination, that they might, under the direction of the state, properly regulate their profession, eliminate those who are unqualified, and thus safeguard the public from incompetency due to the lack of proper supervision.

On February 10, 1923, after careful consideration of numerous candidates, the Governor appointed the Chiropractic Board. Subsequently the Board held its first meeting in Sacramento on February 27 and 28. At this time Bay S. LaBarre, D.C., of San Francisco, was elected president, Alban Peterson, D.C., of Los Angeles, vice president and W. A. Messick, D.C., of Los Angeles, secretary. These officers, together with Joseph Edgerton, D.C., of Banning, and James Compton, D.C., of Oakland, constituted the Board.

Complying with the provisions of section 9, subdivision (a) of the Chiropractic Act, the Board, immediately after organizing, voted a license to each of the members thereof; the fees, as provided by law, having been paid to the secretary.

Section 1 of the Chiropractic Initiative defines the qualifications of the members of the Board first appointed. One of the requirements is as follows:

"Each member of the Board first appointed hereunder shall have practiced chiropractic in the State of California for a period of three years next preceding the date upon which this act takes effect, thereafter appointees shall be licentiates hereunder."

On February 27, 1923, George D. Gillespie, of San Francisco, filed an application with the Honorable U. S. Webb, Attorney General of the State of California, for leave to commence an action in the name of the people against each member of the State Board of Chiropractic Examiners, upon the ground that none of them qualified for the position under the law, inasmuch as they had not been licensed to practice under the Medical Practice Act of California.

The members of the Board admitted that the three years of practice, in which they had been engaged preceding their appointment had not been under license, but contended that the "practice" referred to in the Chiropractic Act, meant actual, physical practice, and each and every member did actually practice chiropractic within the State of California for more than three years continuously next preceding the date upon which said act took effect, and for more than three years next immediately preceding the date of appointment.

Upon reading the complaint to be filed the Attorney General, on March 3, 1913, granted to George D. Gillespie, the complainant, leave to sue in the name of the people of the State of California.

The cause came on regularly for trial on the fourth day of June, 1923, in the city and county of San Francisco, before the court of Judge Walter Perry Johnson, sitting without a jury, a trial by jury having been waived by the respective parties.

U. S. Webb, Attorney General, Leon French, Deputy Attorney General, Glensor, Clewe and Van Dine, and Frank V. Kingston, Esq., appeared as attorneys for plaintiff, and for George D. Gillespie, the relator; and Raymond Benjamin, Esq., and William F. Rose, Esq., appearing as attorneys for defendants. A statement of facts was agreed upon orally in open court by the respective parties herein, and the court having heard the same and the arguments of the respective counsel, the cause was submitted to the court for consideration and decision; and after deliberation thereon, the court filed its findings and decision in writing and ordered that judgment be entered herein in favor of plaintiff, and ordered, adjudged and decreed that defendants Ray S. LaBarre, Albin Peterson, W. A. Messick, Joseph Edgerton, and James Compton had no right to offices as members of the State Board of Chiropractic Examiners of the State of California, and they were declared ousted on the seventeenth day of September, 1923.

Notice of appeal was filed on September 22, 1923, and in due time was brought up for consideration by the Supreme Court of the State of California. The brief of the appellants, represented at this time by Raymond Benjamin, Esq., William F. Rose, Esq., and Frank B. Austin, Esq., was filed in the above named court on December 12, 1923.

The brief for the respondent was filed December 19, 1923, and the appellants' reply brief was filed December 26, 1923. On March 18, 1924, the Supreme Court handed down a decision affirming the judgment of the trial court.

Although each member of the Board had actually practiced chiropractic for the required number of years as prescribed by the law, the courts held that the state could not take cognizance of illegal practice, since to do so would put a premium on law breaking.

The Board held three examinations: in Los Angeles on April 21st, Oakland on April 28th, and in San Francisco on July 16th. Two hundred and forty-seven chiropractors were successful in these examinations and were granted licenses. These, together with the five licenses issued to the members of the Board, made a total of two hundred fifty-two persons who received license certificates.

While the members of the Chiropractic Board were ousted from office because their three years of practice previous to appointment had not been under license, they were, nevertheless, de facto officers, having been in possession and control of this department of the state government, and having issued, during such possession, two hundred and fifty-two license certificates. The law, as has been quoted, specifically states that "thereafter appointees shall be licentiates hereunder," so on the tenth day of July the Governor appointed the second Board from those who had been benefited by such licensure, and immediately thereafter, the Board organized and assumed the task of bringing order out of the chaotic conditions that had previously existed.

APPLICATIONS

When the present Board assumed office there were on file 1528 applications for licensure. Of this number 1276 had never been acted upon, and these applicants, naturally, desired an opportunity to write the examination at the earliest possible date.

The applicants were divided into two general classes: those who had graduated from chiropractic institutions previous to January 1, 1922, and had made application within six months after the time the law took effect, presenting evidence of certain educational qualifications, were entitled to a practical and clinical examination in chiropractic philosophy and practice only; and those who graduated from chiropractic institutions teaching a course of at least 2400 hours, subsequent to January 1, 1922, or made application after the prescribed six months limit must write the regular examination in the ten different subjects as provided for in section 5 of the Chiropractic Act.

The Board assumed the position that those persons who had been practicing in the state previous to January 1, 1922, were entitled to the first consideration, rather than the more recent graduates, and immediately proceeded to carry out this plan.

EXAMINATIONS

Six examinations have been held by the present Board. The following table will show places and the number writing each examination:

Place and Date	Number	Character
San Francisco, September 12, 1924-----	198	Practical and clinical
Los Angeles, September 26, 1924-----	151	Practical and clinical
Los Angeles, September 27, 1924-----	140	Practical and clinical
San Francisco, October 24, 1924-----	80	Practical and clinical
Los Angeles, November 7, 1924-----	137	Practical and clinical
Los Angeles, November 8, 1924-----	141	Practical and clinical

Total number writing examinations----- 847

NOTE.—Because of a "Writ of Prohibition" issued on the complaint of one Joseph A. Sanford, which is now pending in the superior court in the city and county of San Francisco, license certificates have not yet been granted to the candidates who were successful in the above examinations.

It is the intention of the Board of give all chiropractors who regularly apply for licensure an opportunity to write the examination at the earliest possible date.

Naturally it will require considerable time to clear the files, for in addition to the 1276 to be considered at the time of assuming office, there have been 272 applications received since that date, and applications are being filed at the average rate of 68 per month.

RECIPROCITY

The Board has been slow in establishing reciprocal relations with other states, because it seemed only just and proper that the chiropractors in California should be given consideration first. However, a reciprocal agreement with the state of Nevada has been established, and 17 reciprocity applications have been received. Nine of this number have been favorably considered and voted licenses.

RULES AND METHOD OF PROCEDURE OF THE BOARD OF CHIROPRACTIC EXAMINERS STATE OF CALIFORNIA

MEETINGS.

According to statute, the Board shall meet on the first Tuesday following the second Monday of January and July of each year. Special meetings may be called at such times and at such places as may be deemed necessary for the performance of their duties.

RULES OF ORDER.

Robert's Rules of Order shall govern the deliberations of the Board, in so far as they do not conflict with other rules that the Board may adopt.

MINUTES.

The full proceedings of the Board, including the special as well as the regular meetings, shall be typewritten and a copy supplied to each member of the Board.

CHANGE OF NAME.

Upon payment of a fee of twenty-five dollars (\$25), accompanied by either a certified copy of judgment of court decreeing change of name or a certified copy of marriage certificate, together with an affidavit by the licentiate that he or she is the person referred to in said judgment or marriage certificate, and the making and filing of an application therefor in form approved by the Board, and the delivery to the Board of the license held, for the purpose, any licentiate shall be entitled to an endorsement on said license under the signatures of a majority of the Board membership and the seal of the Board, to the effect that the name of the person holding said license has been changed according to law, since the issuance of said license, to the name appearing endorsed. The licentiate shall re-register said license as endorsed with the County Clerk where the original stands recorded.

DUPLICATE CERTIFICATE.

A duplicate certificate shall be issued to any licentiate who satisfactorily to the Board, files an affidavit in form approved by the Board, showing facts sufficient in reference to the loss of the original license, and who pays to the Board the license fee of twenty-five dollars (\$25). The duplicate license issued will bear the same date of issuance as the original, and the words "Duplicate; issued (*date inserted*)" shall be printed across the face of the duplicate.

APPLICATIONS.

Applications must comply with the law, be completed on the forms required by the Board, and filed, with the required fee of twenty-five dollars (\$25), and photographs of diplomas required, in the office of the Board in Sacramento, at least fifteen days before a meeting.

Reciprocity applicants, whose applications are complete, and whose educational and personal qualifications are satisfactory to the Board,

will be granted a license under section 9, without examination. Reciprocity, however, is only effective with those states where the Board has established a mutual written agreement.

ANNUAL TAX.

Section 12 of the Chiropractic Act provides that every licensee pay an annual tax of two dollars (\$2). Said tax is due on or before the first day of January of each year. Delinquency is operative sixty days after January first of any year.

EDUCATION.

All applicants for licensure must present evidence of having pursued a residence course or residence courses in an incorporated chiropractic college or colleges, totaling two thousand four hundred (2400) hours as follows:

	Hours		Hours
Anatomy	600	Hygiene and Sanitation.....	100
Histology	100	Pathology	200
Elementary Chemistry and Toxicology	100	Diagnosis or Analysis.....	400
Physiology	200	Chiropractic Theory and Practice.....	500
Bacteriology	100	Obstetrics and Gynecology.....	100

The academic hour is established at forty-five minutes, or the equivalent thereof.

No credit will be accepted for more than seven hours a day or thirty-five hours a week.

This ruling effective after September 15, 1924, at 12 o'clock noon.

CREDITS.

No credits shall be accepted by the Board in lieu of any portion of the three school terms of six months each, or the minimum schedule of educational requirements of twenty-four hundred (2400) hours as required by sections 5 and 6 of the Chiropractic Act, for education acquired in other than chiropractic schools or colleges.

REFUND OF FEES.

There is no provision in the law whereby the Board is authorized or permitted to return any portion of the application fee of twenty-five dollars (\$25).

EXAMINATIONS.

When seated in examination room, each applicant will receive an identification envelope wherein he will find three printed slips of paper. Said applicant will write his name and address as provided on each of these three slips of paper, specifying thereon where mail may reach him within six weeks after the date of examination. Applicants will insert all of said slips in the identification envelope, and seal the envelope which will be collected by one of the watchers.

The applicant will remember the *number* on the envelope, which has been handed in, and will inscribe same on each examination paper, together with (a) subject of examination, (b) place of examination and (c) date of examination.

Disclosure of examination number will disqualify the applicant.

The questions of the first examination will be distributed as soon as the identification envelopes have been collected.

Two hours will be afforded for completion of each subject. During the examination, no applicant will be permitted to have on the table, whereon he is writing, any paper, or object other than the examination questions, examination paper, a blotter furnished by the Board, pen and ink, an eraser and a watch.

No applicant will be permitted to communicate in any way with any other applicant, nor will he be permitted to question any examiner in reference to or interpretation of the questions under consideration. Applicants must rely solely upon their own judgment as to the meaning of each question, and on their own knowledge of the subject in answering. Any disturbance on the part of the applicant will disqualify said applicant and he will be required to leave the examination room.

Immediately upon completion of correction of the examination papers, each examiner will forward his report to the office of the Board in Sacramento, entering on the form adopted by the Board, the percentage gained by each applicant. Each examiner will enter on said report the subject of examination, sign and date as of date of report.

The corrected examination papers shall at the same time be returned to Sacramento via express, and kept on file for a period of three years.

For correcting examination papers, each examiner is allowed compensation at the rate of five dollars (\$5) for every fifteen papers, or thirty-three and one-third cents ($33\frac{1}{3}\%$) per paper.

The secretary shall make the report sheets of examiners a permanent record and the results marked entered thereon shall be transferred into the examination record book for final compilation of the complete record of each specific examination.

The law requires the affirmative vote of three members of the Board to authorize the issuance of any license.

REVOCATION AND REFUSAL OF LICENSURE.

Any person may in the manner provided by law, file with the Board, a complaint charging any licentiate or applicant for licensure, with having violated the provisions of the Chiropractic Act coming within the jurisdiction of the Board. Said complaint must be verified and shall specify the acts complained of in detail sufficient to advise the person charged, of the facts to be met. The person complaining shall be known as the plaintiff, and the person complained of shall be known as the defendant. Upon the filing of a complaint and an agreement in writing addressed to the Board, with security or deposit of money as may be required by the secretary, to the effect that the plaintiff will pay all costs and expense as hereinafter provided for, the secretary shall issue a citation under his signature and the seal of the Board, directed to and requiring the defendant to be and appear at a time and place certain, but not within thirty days of date of service thereof, there to stand trial and defend against said complaint. The plaintiff shall cause said citation and complaint to be served upon the defendant by delivering to and leaving with the defendant personally a true copy of each said citation and complaint, in accordance with sections 410 and 411 of the Code of Civil Procedure of the State of California. No answer shall be required of any defendant and all of the allegations of the complaint shall be deemed denied; but the defendant, if

licensed, shall before time of trial, deliver his certificate of license to the secretary of the Board to be by him held to the order of the Board. A competent stenographer shall be employed for all hearings.

Except in cases where complaint is filed pursuant to the order of the Board, all expense of conducting the trial, excepting the compensation of the members of the Board, including the expenses incurred by the parties, shall be borne by the parties respectively, as the same are incurred, with the provision that the cost and expense of service of citation complaint, and subpoenas, hall rent, light, janitor service and the compensation of a stenographic reporter, including the expense of furnishing the Board with an original transcript of testimony taken and copies of exhibits, shall be at the expense of the plaintiff. In all cases not coming within the exception, before proceeding with a hearing, the Board shall require the plaintiff to deposit with the appointed stenographic reporter, sufficient funds to cover the stenographic reporter's charges for his services including the delivery to the Board of said original transcript of testimony and copies of exhibits. All original transcripts of testimony and copies of exhibits shall be certified to by the stenographic reporter and shall be filed with the Board and shall remain on file in the office of the secretary as permanent record. The Board at its discretion, may engage an attorney at law to sit with it at hearings for advisory purposes.

The plaintiff and the defendant may be represented in all proceedings by attorneys at law who are licensed to practice as such before all the courts in the State of California.

The order of trial shall be the presentation of the evidence alternatively offered on the part of the plaintiff and then the defendant, until the taking of evidence is closed; whereupon the cause shall be argued orally if the parties so desire, and the cause thereupon stand submitted for decision. Upon submission of the cause, the Board shall go into executive session for consideration and adjudication thereof. Upon adjudication, each party, or their attorneys, shall be notified in writing by mail addressed to the last known places of address, of the Board's judgment.

In the event of proceedings being taken before any court, for the purpose of reversing the effect of any judgment made by the Board, the person in resistance to the person prosecuting said Court proceeding, shall satisfactorily to the Board, provide for the discharge of all cost and expense involved in resisting said court proceeding, otherwise the Board will default therein at its discretion.

REGISTERED CHIROPRACTORS DECEASED.

Name	Place of Death
Groene, Edward F.-----	San Francisco
Magee, Ralph-----	Los Angeles
Myers, Joseph J.-----	Los Angeles
Staben, Joachim E.-----	Pomona

WRITS.

Name of Case	Kind	Disposition
Sanford, Joseph, vs. Board	Writ of prohibition-----	Pending

**STATEMENT OF INCOME FOR THE PERIOD FEBRUARY 10, 1923, TO JUNE 30, 1923,
OF THE SEVENTY-FOURTH FISCAL YEAR.**

	Detail	Total
Application fees—		
Examinations.....	\$37,250 00	\$37,250 00

**STATEMENT OF EXPENDITURES FOR THE PERIOD FEBRUARY 10, 1923, TO JUNE 30, 1923,
OF THE SEVENTY-FOURTH FISCAL YEAR.**

Function	Materials and Supplies	Salaries and Wages	Service and Expense	Property and Equipment	Total
Administration—					
Board members (per diem).....		\$120 00			\$120 00
Secretary		389 82			389 82
Clerical and office	\$152 06	223 83	\$83 68	\$1,316 88	1,776 45
Freight, cartage and express			2 00		2 00
Janitor			35 00		35 00
Postage			160 02		160 02
Printing			244 50		244 50
Rent			161 33		161 33
Telephone and telegraph			16 64		16 64
Traveling			446 61		446 61
Total administration.....	\$152 06	\$733 65	\$1,149 78	\$1,316 88	\$3,352 37
Examinations—					
Board members (per diem).....		\$220 00			\$220 00
General expense			\$13 37		13 37
Traveling			416 92		416 92
Total examinations.....		\$220 00	\$430 29		\$650 29
Investigations.....			29 51		29 51
Grand totals	\$152 06	\$953 65	\$1,609 58	\$1,316 88	\$4,032 17

**STATEMENT OF INCOME FOR THE PERIOD JULY 1, 1923, TO JUNE 30, 1924,
OF THE SEVENTY-FIFTH FISCAL YEAR.**

	Detail	Total
Application fees—		
Examinations.....	\$550 00	\$550 00

**STATEMENT OF EXPENDITURES FOR THE PERIOD JULY 1, 1923, TO JUNE 30, 1924,
OF THE SEVENTY-FIFTH FISCAL YEAR.**

Function	Materials and Supplies	Salaries and Wages	Service and Expense	Total
Administration—				
Clerical and office	\$1 41			\$1 41
Janitor			\$38 64	38 64
Rent			757 17	757 17
Secretary		\$213 90		213 90
Telephone and telegraph			25 00	25 00
Total administration.....	\$1 41	\$213 90	\$820 81	\$1,036 12
Examinations—				
General expense			20 00	20 00
Investigations—				
Traveling			41 10	41 10
Grand totals	\$1 41	\$213 90	\$881 91	\$1,097 22

STATEMENT OF INCOME FOR THE PERIOD JULY 1, 1924, TO NOVEMBER 30, 1924,
OF THE SEVENTY-SIXTH FISCAL YEAR.

	Detail	Total
Application fees—		
Examination.....	\$6,675 00	
Reciprocity (original applications).....	125 00	\$6,800 00
Renewal fees.....	710 00	710 00
Totals.....	\$7,510 00	\$7,510 00

STATEMENT OF EXPENDITURES FOR THE PERIOD JULY 1, 1924, TO NOVEMBER 30, 1924,
OF THE SEVENTY-SIXTH FISCAL YEAR.

Function	Materials and Supplies	Salaries and Wages	Service and Expense	Property and Equipment	Total
Administration—					
Board members.....		\$160 00			\$160 00
Materials and supplies.....	\$280 97				280 97
Salaries and wages.....		660 64			660 64
Clerical and office.....			\$12 60		12 60
Property and equipment.....				\$22 40	22 40
Freight, cartage and express.....			11 10		11 10
Janitor.....			24 72		24 72
Postage.....			195 00		195 00
Rent.....			239 12		239 12
Secretary.....		389 85	25 00		414 85
Telephone and telegraph.....			44 95		44 95
Traveling.....			286 22		286 22
Total administration.....	\$280 97	\$1,210 49	\$838 71	\$22 40	\$2,352 57
Examinations—					
Board members.....		310 00			310 00
General expense.....			393 24		393 24
Traveling.....			384 66		384 66
Grand totals.....	\$280 97	\$1,520 49	\$1,616 61	\$22 40	\$3,440 47

o

SIXTH BIENNIAL REPORT

OF THE

State Board of Education

State of California

1922--1924



CALIFORNIA STATE PRINTING OFFICE
FRANK J. SMITH, Superintendent
SACRAMENTO, 1924

EDUCATIONAL DIRECTORY.

SUPERINTENDENT OF PUBLIC INSTRUCTION.

(Elected November, 1922.)

Name	Term expires	Address
WILL C. WOOD	January, 1927	Alameda

Staff of the Superintendent of Public Instruction.

SAM H. COHN, Deputy	Sacramento
EDNA M. STANGLAND, Secretary	Sacramento
A. R. HERON, Assistant Superintendent of Public Instruction	Sacramento
GEORGINA CARDEN, State Supervisor of Attendance	Sacramento
ETHEL M. RICHARDSON, Assistant Superintendent in charge of American- ization	Pasadena
W. S. DYAS, Head of Textbook Department	Sacramento

STATE BOARD OF EDUCATION.

(Appointed by Governor.)

Name	Term expires	Address
E. P. CLARKE	1926	Riverside
MRS. CARRIE PARSONS BRYANT	1925	Los Angeles
*MRS. ELIZABETH B. PHILLIPS	1924	Porterville
CLARENCE E. JARVIS	1925	Sacramento
S. D. MERK	1927	Burlingame
FLORENCE J. O'BRIEN	1927	Chico
*C. A. STORKE	1924	Santa Barbara

Commissioners of Education.

(Assistant Superintendents of Public Instruction appointed by
State Board of Education.)

MRS. GRACE C. STANLEY, Commissioner of Elementary Schools	Sacramento
ALBERT C. OLNEY, Commissioner of Secondary Schools	Berkeley
NICHOLAS RICCIARDI, Commissioner of Industrial and Vocational Education	Sacramento

State Supervisors.

J. C. Beswick, Trade and Industrial Instruction	Sacramento
MAUDE I. MURCHIE, Teacher Training in Home Economics	Sacramento
RICHARD J. WERNER, Agricultural Instruction	Sacramento
HERBERT R. STOLZ, Physical Education	Sacramento
W. M. COMAN, Rehabilitation	Sacramento

Assistant Secretaries.

FLORENCE B. ARGALL	State Board of Education	Sacramento
*HELEN DIMMICK	Credentials	Berkeley
MARION H. KETCHAM	Retirement Salary	Sacramento

*Mrs. Elizabeth B. Phillips succeeded by Mrs. Helene Hastings, Oakland; Mr. C. A. Storke reappointed August, 1924; Helen Dimmick succeeded by W. M. Coman.

COUNTY SUPERINTENDENTS OF SCHOOLS

County	Name	Address
Alameda	D. E. Martin	Oakland
Alpine	Mrs. Eugenia M. Bruns	Gardnerville, Nevada
Amador	Mrs. Sabra R. Greenhalgh	Jackson
Butte	C. H. Neilsen	Oroville
Calaveras	Charles Schwoerer	San Andreas
Colusa	Halbert H. Sauber	Colusa
Contra Costa	Wm. H. Hanlon	Martinez
Del Norte	E. A. Moore	Crescent City
El Dorado	E. J. Fitzgerald	Placerville
Fresno	Clarence M. Edwards	Fresno
Glenn	S. M. Chaney	Willows
Humboldt	Robert A. Bugbee	Eureka
Imperial	H. C. Coe	El Centro
Inyo	A. A. Brierly	Bishop
Kern	L. E. Chenoweth	Bakersfield
Kings	Miss M. L. Richmond	Hanford
Lake	Minerva Ferguson	Lakeport
Lassen	Mrs. Julia A. Norwood	Susanville
Los Angeles	Mark Keppel	Los Angeles
Madera	Mrs. M. N. Footman	Madera
Marin	Jas. B. Davidson	San Rafael
Mariposa	T. B. Price	Mariposa
Mendocino	Roy Good	Ukiah
Merced	C. S. Weaver	Merced
Modoc	Charles J. Toreson	Alturas
Mono	Mildred Gregory	Bridgeport
Monterey	Jas. G. Force	Salinas
Napa	Eva Holmes	Napa
Nevada	Mrs. Ella Austin	Nevada City
Orange	R. P. Mitchell	Santa Ana
Placer	Irene Burns	Auburn
Plumas	Mrs. V. L. Long	Quincy
Riverside	Ira C. Landis	Riverside
Sacramento	R. E. Golway	Sacramento
San Benito	Catherine U. Gray	Hollister
San Bernardino	Ida M. Collins	San Bernardino
San Diego	Ada York	San Diego
San Francisco	J. M. Gwinn	San Francisco
San Joaquin	Harry Bessac	Stockton
San Luis Obispo	Robert L. Bird	San Luis Obispo
San Mateo	Roy W. Cloud	Redwood City
Santa Barbara	A. S. Pope	Santa Barbara
Santa Clara	J. E. Hancock	San Jose
Santa Cruz	Miss Cecil M. Davis	Santa Cruz
Shasta	Charlotte Cunningham	Redding
Sierra	Belle Alexander	Downieville
Siskiyou	L. S. Newton	Yreka
Solano	Dan H. White	Fairfield
Sonoma	Louise Clark	Santa Rosa
Stanislaus	A. G. Elmore	Modesto
Sutter	Mrs. M. M. Gray	Yuba City
Tehama	Mamie B. Lang	Red Bluff
Trinity	Miss Lucy Young	Weaverville
Tulare	J. E. Buckman	Visalia
Tuolumne	G. P. Morgan	Sonora
Ventura	Mrs. Blanche Reynolds	Ventura
Yolo	Harriet S. Lee	Woodland
Yuba	Jennie Malaley	Marysville

CITY SUPERINTENDENTS OF SCHOOLS.

City	County	Name of Superintendent
Alameda	Alameda	C. J. DuFour
Alhambra	Los Angeles	Charles E. Barber
Bakersfield	Kern	Charles E. Teach
Berkeley	Alameda	H. B. Wilson
Chico	Butte	Chas. H. Camper
Eureka	Humboldt	Geo. B. Albee
Fresno	Fresno	Wm. John Cooper
Grass Valley	Nevada	J. S. Hennessey
Long Beach	Los Angeles	W. L. Stephens
Los Angeles	Los Angeles	Mrs. Susan Dorsey
Modesto	Stanislaus	W. E. Faught
Oakland	Alameda	Fred M. Hunter
Oroville	Butte	L. A. Trempe
Palo Alto	Santa Clara	A. C. Barker
Pasadena	Los Angeles	J. F. West
Petaluma	Sonoma	Bruce H. Painter
Pomona	Los Angeles	G. V. Whaley
Richmond	Contra Costa	W. T. Helms
Riverside	Riverside	A. M. Wheelock
Sacramento	Sacramento	Chas. C. Hughes
Salinas	Monterey	Arthur Walter
San Bernardino	San Bernardino	C. Ray Holbrook
San Diego	San Diego	Henry C. Johnson
San Jose	Santa Clara	Walter L. Bachrodt
San Luis Obispo	San Luis Obispo	Arthur H. Mabley
San Rafael	Marin	Oliver R. Hartzell
Santa Ana	Orange	John A. Cranston
Santa Barbara	Santa Barbara	Paul E. Stewart
Santa Cruz	Santa Cruz	Karl F. Adams
Santa Monica	Los Angeles	*F. F. Martin
Santa Rosa	Sonoma	Jerome O. Cross
Stockton	San Joaquin	Ansel S. Williams
Tulare	Tulare	S. J. Brainard
Vallejo	Solano	E. L. Cave
Ventura	Ventura	Arthur L. Vincent
Visalia	Tulare	De Witt Montgomery
Glendale	Los Angeles	R. D. White

*Horace M. Rebok succeeded July 1st by F. F. Martin.

ASSISTANT CITY SUPERINTENDENTS OF SCHOOLS.

City	Name	Departments Supervised
Bakersfield	James H. Parker	Supplies, Janitors
Berkeley	Dr. Virgil E. Dickson	Research and Guidance
	M. C. James	Certification, Legal, Textbooks
Fresno	Walter R. Hepner	Research
Los Angeles	Arthur Gould	
	General Administration, Junior and Senior High Schools	
	Robert H. Lane	General Administration, Elementary
	J. B. Monlux	General
	Administration, Elementary, and Compulsory Education	
	Harry M. Shafer	General Administration, Elementary
	Helen S. Watson	
	General Administration, Kindergarten and Primary	
Modesto	W. P. Dean	Grammar School Attendance
	C. S. Morris	High School Attendance
Oakland	Lewis B. Avery	
	General Administration, Elementary, and High	
	E. Morris Cox	
	General Administration, Elementary, Textbooks	
	Dr. Virgil E. Dickson	Research
Richmond	Nora Ashfield	Elementary
Sacramento	Mrs. Minnie R. O'Neil	Supervision Elementary
	Elwood Woodburn	Business Manager
San Diego	Will Angier	Business Department
San Francisco	A. J. Cloud	
	Dr. A. A. D'Ancona	
	W. H. DeBell	
	Bertha E. Roberts	
	R. H. Webster	
Santa Barbara	Eldon Ford	Night
	School, Part-time Schools, Compulsory Attendance	
San Jose	Andrew P. Hill	Vocational Education

DISTRICT SUPERINTENDENTS OF SCHOOLS.

County	Name	City
Alameda	D. C. Cagwin	Berkeley
	W. B. Kammerer	Hayward
	I. R. Abbott	Livermore
	D. B. Lacy	Oakland
	W. O. Davies	San Leandro
Contra Costa	C. E. Lawson	San Lorenzo
	R. R. Huffman	Antioch
	E. A. Palmer	Concord
	George A. Johnson	Crockett
	Alice E. Kelly	Martinez
Fresno	F. S. Ramsdell	Pittsburg
	C. L. Geer	Coalinga
	E. E. Hough	Fresno
	R. A. Catlin	Kingsburg
	Geo. Edgecomb	Reedley
Imperial	Dr. E. W. Hauck	Reedley
	I. F. Stewart	Sanger
	Chas. Edgecomb	Selma
	C. R. Prince	Calipatria
	C. B. Collins	Imperial
Kern	M. S. Templeton	Imperial
	R. C. Bowman	Fellows
	J. R. Cookman	Maricopa
Kings	J. A. Joyce	Taft
	C. E. Denham	Hanford
	T. C. Allen	Lemoore
Los Angeles	Charles C. Carpenter	Azusa
	Leonard F. Collins	Burbank
	C. H. Covell	Claremont
	Otto J. Harvey	Compton
	Ben S. Millikan	Covina
	Joseph C. Templeton	Downey
	Fred W. Shoemaker	El Monte
	Chas. N. Mills	El Segundo
	James M. Monroe	El Segundo
	Ernest E. Harwood	Glendale
	Wirt C. Williams	Glendora
	Pearl L. Hall	Hawthorne
	F. E. Rice	Hermosa Beach
	John F. Anderson	Huntington Park
	W. L. Stuckey	Huntington Park
	Clement H. Smith	Huntington Park
	G. W. Grozier	Inglewood
	A. R. Clifton	Monrovia
	M. R. Jacobs	Montebello
	Burton L. Easton	Puente
	Conrad E. H. Hale	Redondo Beach
	C. A. Langworthy	Redondo Beach
	J. B. Potter	Redondo Beach
	J. A. Bevington	San Gabriel
	G. C. Bush	South Pasadena
	W. C. Conrad	Venice
	Lewis F. Ferrish	Venice
Madera	James A. Davis	Watts
	S. H. Thompson	Whittier
	Joseph Cocannouer	Chowchilla
	O. S. Hubbard	Madera
	Robert J. Teall	Madera
Marin	H. C. Hall	Corte Madera
	H. H. Matthews	Mill Valley
	Wade F. Thomas	San Anselmo
	C. O. Sharpe	Sausalito
Merced	R. M. Miano	Los Banos
	C. S. Clark	Merced
Monterey	J. H. Graves	Monterey
Napa	O. K. Hull	Napa
Orange	Chas. C. Smith	Anaheim
	W. E. Fanning	Brea
	W. P. Reid	El Modena
	C. A. Marcy	Fullerton
	S. R. Fritz	Garden Grove
	Clark H. Reid	Huntington Beach
	James A. Baker	La Habra

DISTRICT SUPERINTENDENTS OF SCHOOLS—Continued.

County	Name	City
Orange	Geo. C. Sherwood	Orange
	Glenn A. Riddlebarger	Placentia
	Chas. A. Weise	Tustin
Riverside	C. O. Harvey	Beaumont
	George W. Scott	Blythe
	Glen D. Wight	Corona
	Paul G. Ward	Hemet
San Benito	C. A. Brittell	Hollister
San Bernardino	McCall Aldrich	Chino
	John H. Waldron	Colton
	John H. Thompson	Needles
	C. W. Randall	Ontario
	H. G. Clement	Redlands
	Fannie D. Noe	Upland
San Diego	Guy Hudgins	National City
San Joaquin	J. R. Overturf	Lodi
	L. E. Richards	Tracy
San Luis Obispo	A. M. Fosdic	Atascadero
	Wallace Emerson	Paso Robles
San Mateo	H. E. H. Ruggles	Burlingame
	W. J. Savage	Daly City
	A. E. Monteith	Redwood City
	H. C. Hall, Jr.	San Bruno
	Geo. W. Hall	San Mateo
	L. E. Adams	South San Francisco
Santa Barbara	J. William Gastrich	Santa Barbara
Santa Clara	Chas. W. Townsend	Santa Clara
Santa Cruz	T. S. MacQuiddy	Watsonville
Siskiyou	A. G. Grant	Yreka
Solano	H. P. Short	Benicia
Stanislaus	J. J. Berry	Oakdale
Tehama	J. D. Sweeney	Red Bluff
Tulare	H. E. Kraus	Alpaugh
	W. N. Davis	Dinuba
	J. H. Bradley	Lindsay
	Chas. E. Bigham	Porterville
	DeWitt Montgomery	Visalia
Ventura	R. B. Haydock	Oxnard
	Chas. D. Jones	Santa Paula
Yolo	C. E. Dingle	Woodland

TABLE OF CONTENTS.

PART I.

	Page
Letter of Transmittal.....	10
Report of President.....	11

PART II.

Report of Secretary.....	19
--------------------------	----

PART III.

Report of Commissioner of Elementary Schools.....	99
---	----

PART IV.

Report of Commissioner of Secondary Schools.....	107
--	-----

PART V.

Report of Supervisor of Physical Education.....	117
---	-----

PART VI.

Report of Commissioner of Industrial and Vocational Education..	125
---	-----

PART I.

Letter of Transmittal and Report of the
President.

LETTER OF TRANSMITTAL.

October 17, 1924.

HON. FRIEND WM. RICHARDSON,
Governor of California.

DEAR SIR: In accordance with the provisions of subdivision sixth of section 1519 of the Political Code, I hereby submit in behalf of the State Board of Education the biennial report for the period ending June 30, 1924.

Very respectfully yours,

STATE BOARD OF EDUCATION.

By WILL C. WOOD, Secretary.

REPORT OF THE PRESIDENT.

To His Excellency,

GOVERNOR FRIEND WM. RICHARDSON :

In reviewing the activities of the State Board of Education for the biennial period ending June 30, 1924, recognition should be given to the fact that work of the board has been greatly facilitated by your approval of the credential fee bill, and we take this opportunity to voice our appreciation of your favorable action. The funds made available under this act have made it possible to continue the credentials department without curtailment and to maintain the Los Angeles office, which functions almost entirely in the field of credential activity, with enlarged facilities and an increased force. The service rendered through that branch office to school boards, administrators and teachers is greatly appreciated in the entire southern California territory. The liberal provision made for the credentials work has also released for the other activities of the board funds which would otherwise have been demanded to maintain even a minimum force of employees to handle credential cases. The net result has been to give the board on the whole a satisfactory and adequate budget under which we have maintained all departments of our work on a satisfactory basis, except the vocational rehabilitation which will be discussed later.

It would seem that the new schedule of fees fixed by the credential fee bill may be somewhat more than adequate to cover the actual expense of the investigation and action on credentials and life diplomas. We have, however, had only one year's experience under the bill and it is not safe to indulge in sweeping generalities in the matter of income and expenses. This work is not only imperative under the law, but it is highly important that it be handled by expert people in an expeditious manner. The teachers who pay for the service are entitled to prompt and accurate work. This being true, we do not at this time suggest any reduction in the schedule of fees; for in the long run, it may prove that the income will not be more than sufficient to provide for the type of service required.

W. M. Coman, who was formerly supervisor of the vocational rehabilitation division of the board, has recently been made secretary of the commission of credentials; and his executive ability and wide educational knowledge are such as to give us hope of increased efficiency in this department.

VOCATIONAL REHABILITATION.

Because congress had not at that time reenacted the federal vocational rehabilitation law, no provision was made by the last legislature to continue that work beyond June 30, 1924. We are however glad to report that arrangements have been made to maintain a skeleton organization and to take care of the men and women in training until the legislature meets. This plan has worked out through your friendly interest and cooperation and we desire to express our appreciation for your cordial and helpful attitude towards this unique phase of educational work. The federal law has been reenacted and we trust that

early action will be taken by the legislature to continue the work in California under the conditions of the federal act.

We recognize that this work is an experiment but sufficient experience has been had to demonstrate its value and we believe to warrant its continuation. The practical results are to make the unfit, fit; in other words, to take men and women who have been incapacitated in industry and by reeducation make them self supporting and independent. They are thus transformed from objects of charity to contributors to the wealth of the state; and they also receive a sort of spiritual rehabilitation because of the fact that they have "come back" from helplessness to efficiency and from dependence to independence.

That certainly seems a work that is worth while for the state to undertake for one class of its unfortunates; and we are glad that this view has commended itself to you as chief executive of the state.

SCHOOL ENROLLMENT.

For the first time in the history of the state the enrollment in the public schools of the state passed the million mark in the school year of 1923-24.

The following comparison between the school enrollment figures for 1923 and those for 1913 present rather a startling picture of the growth of California:

	1923	1913
Total enrollment.....	1,012,000	513,000
Secondary schools.....	305,000	66,000
Elementary schools.....	660,000	422,000

(The figures are given in round numbers.)

In ten years' time the school enrollment in California has practically doubled. That is a record to be proud of but it brings problems as well as congratulations. The school population is growing faster than is the wealth of the state; and the task of taking care of a million young people in the schools is one that taxes the resources of the state, of the various counties and of the local districts.

The education of our children is the first duty of the state and those young people are our greatest potential asset and our richest treasure. We must give them the education to which they are entitled; but we may well remind ourselves that liberality should be tempered with sound economy and that justice as well as generosity should prevail in the management of school affairs. In general we believe our schools are efficiently administered; but school administrators and boards of education should be warned against extravagance and against ambitions that will impose too great a burden of taxation on the people.

TEXTBOOK SITUATION.

No provision was made in the textbook budget as fixed by the last legislature for new adoptions. By reason, however, of economies effected by the state printing office and by unusual care in the matter of distribution of books, it has been possible within this biennial period to make provision for a geography text for the fourth grade, a manual in civics prepared by Commissioner Stanley and a teachers' manual in hygiene prepared by Dr. Stolz, supervisor of physical education. A

renewal of contract on the text in physiology gave the state a practically new book under conditions highly advantageous from a financial standpoint.

It would be very desirable in the next biennial period to provide sufficient funds to supply geography material for the fifth and sixth grades, thus completing the course in that subject.

The elementary schools are growing at a phenomenal rate; the textbook budget should therefore be made large enough to take care not only of the present enrollment but the enrollment that may reasonably be expected within that period. The obligation to supply elementary textbooks is by law placed on the state and the burden can not be shifted to the counties or districts. It is moreover not educationally efficient to deny the schools the books that the children really need. All these facts should be based frankly in planning a textbook budget for the coming biennial.

Under the system of state-wide adoption and publication by the state printing office, the costs per pupil are so low that the state has every reason to be proud of its record for economy in this matter. Conclusive proof of this fact is given by the following statistics regarding the elementary texts for a period of ten years:

Fiscal year	Number of books on list	Number of books distributed	Enrollment	Amount spent	Co st per pupil
66th (1914-15).....	23	529,116	415,792	\$113,558 79	\$0.27
67th (1915-16).....	28	524,736	423,562	105,444 85	.25
68th (1916-17).....	28	944,017	428,381	126,219 27	.29
69th (1917-18).....	29	682,669	448,230	120,101 48	.26
70th (1918-19).....	30	952,619	461,270	243,954 79	.53
71st (1919-20).....	35	1,185,407	500,357	309,987 93	.62
72nd (1920-21).....	36	955,848	543,591	434,368 72	.80
73rd (1921-22).....	38	1,226,585	570,763	293,454 34	.51
74th (1922-23).....	36	1,156,625	598,777	260,846 64	.44
75th (1923-24).....	36	1,056,242	660,000	284,110 08	.43

Average cost per pupil for ten years.....\$0.44

The State Board of Education will request the legislature to amend the state high school textbook law, which now provides for eight-year contracts, so as to make the contract period for four years or to provide simply for an annual listing.

DEVELOPMENT OF JUNIOR COLLEGE.

The State Board of Education has been very conservative in authorizing the establishment of junior colleges under the new state law, and during the past biennial period has authorized one only, at Pasadena. That institution opens this fall and is assured an enrollment of over 300 students, a situation that well justifies the authorization.

The junior colleges already established are demonstrating their educational value and the tendency in all the cities where they have been authorized is not merely to conduct them as educational units distinct from the high school and with college standards but also to provide special buildings. Modesto and Riverside junior colleges are occupying handsome and commodious buildings already, and Sacramento has voted \$550,000 in bonds for a site and buildings. This is the most ambitious junior college program yet undertaken in the state.

The total enrollment of the junior colleges of the state authorized by the State Board of Education under the junior college law of 1921 for the school year of 1923-24 was 2326. There was also enrolled in junior colleges maintained in connection with certain high schools of the state, under the original junior college act permitting high schools to maintain such courses, 1390 students. This makes a total of 3716 students receiving junior college instruction in various local communities of the state.

In addition to the above totals junior college classes in the various teachers colleges of the state enrolled over 1000 students. This brings the grand total of students receiving this type of instruction up close to 5000.

Those figures are indicative of remarkable interest in the junior college movement and general satisfaction with the results of such instruction where authorized.

CHANGES IN STAFF.

During the past biennial period the following changes have taken place in the professional staff of the State Board of Education:

Dr. E. R. Snyder, vocational commissioner, resigned after ten years' service, succeeded by Nicholas Ricciardi.

Dr. Margaret McNaught, elementary commissioner, resigned after nine years' service, succeeded by Mrs. Grace C. Stanley.

J. B. Lillard, supervisor of agriculture, resigned after seven years' service, succeeded by Richard J. Werner.

The length of service of these people who have left the department illustrates the permanency of its professional work and helps to make clear the fact that political consideration and changes in state administration have not determined the choice of educational specialists.

RETIREMENT SALARY SITUATION REVIEWED.

The question of revising the retirement salary law may be considered by the coming session of the legislature; and we have therefore included in this report, for your information and that of the members of the legislature, the following statistics regarding the operation of the law.

ANNUAL RECEIPTS, AUGUST 10, 1913, TO JUNE 30, 1924.

Year	Number of teachers in state	Teachers' donations	Inheritance tax	Interest on investments	Total annual receipt
Old law, San Francisco		\$142,323 65			\$142,323 65
Old law, San Francisco		13,000 00			13,000 00
Old law, Alameda		45,739 28			45,739 28
1913-14	15,900	28,695 95	\$79,343 75	\$2,625 00	110,664 70
1914-15	17,112	212,960 00	89,774 64	8,812 50	311,547 14
1915-16	18,200	129,998 10	139,154 47	2,978 92	272,131 49
1916-17	19,168	164,307 16	157,260 53	5,597 43	327,165 12
1917-18	20,105	196,816 05	191,547 59	25,884 75	414,248 39
1918-19	20,413	195,366 95	156,270 35	37,320 32	388,957 61
1919-20	22,120	183,564 88	150,495 57	32,281 05	366,341 50
1920-21	24,039	239,911 56	133,907 93	43,318 58	417,138 07
1921-22	26,121	249,622 01	340,236 60	45,311 44	635,170 05
1922-23	28,742	269,687 24	317,232 22	26,877 23	613,796 69
1923-24	30,624	293,512 80	239,222 30	71,576 24	604,311 34
Totals		\$2,365,505 62	\$1,994,445 95	\$302,583 46	\$4,662,535 03

ANNUITANTS' PAY ROLLS.

Year	Annuityants	Pay roll	Total to date
Before 1913	82	\$142,323 65	\$142,323 65
1913-14	150	35,976 35	178,300 00
1914-15	361	85,881 21	264,181 21
1915-16	405	140,434 73	404,615 94
1916-17	500	201,398 02	606,013 96
1917-18	585	239,919 61	845,933 57
1918-19	678	278,793 67	1,124,727 24
1919-20	713	309,886 93	1,434,614 17
1920-21	740	332,754 78	1,767,368 95
1921-22	801	351,998 26	2,119,367 21
1922-23	867	379,358 11	2,498,725 32
1923-24	935	409,586 69	2,908,312 01
Totals	935	\$2,908,312 01	\$2,908,312 01

Year	Investments
Old Law, San Francisco	\$44,000 00
1913-14	75,000 00
1914-15	25,000 00
1915-16	183,850 00
1916-17	125,150 00
1917-18	310,400 00
1918-19	113,150 00
1919-20	57,750 00
1920-21	37,400 00
1921-22	340,411 50
1922-23	206,450 00
1923-24	243,000 00
Totals	\$1,761,561 50

Investments made since the close of the last fiscal year have been \$266,000, and this has increased the total investments to \$2,027,561.50. This is practically all invested in federal, state, municipal or school bonds and every dollar of interest has been promptly paid during the entire period of the administration of the fund. The average rate of interest on these bonds is 5.2.

It will be noted that during the last five years the number of annuityants has increased only a little over 200, a little over 40 a year. For the same period, the pay roll increased only \$100,000 a year, in round numbers, while the teachers' contributions increased \$110,000 a year. At the present time the teachers' contributions and the interest from investments nearly meet the annual pay roll, leaving nearly all the money supplied by the state, through the collateral inheritance tax, available for investment. The teachers' contributions are two-thirds the annual pay roll. These figures are certainly reassuring.

Life insurance actuaries have urged that the plan is not a sound one; but there are factors involved that they do not take into account. One of these is the fact that teachers do not retire as soon as they are eligible to do so, that is, at the end of 30 years of service. On the contrary, they often teach 40 and even 50 years before applying for retirement. We have retired several teachers who had taught over 50 years. It is evident that the life expectancy of those people is not long and they will not receive any large sum in retirement salaries. It is also true that only a very small percentage of the teachers employed in the state will be eligible for retirement, either for the full thirty years or for disability which is possible after fifteen years' service, and unless they retire, they draw nothing from the fund. The turn-over of teachers is very great and many only teach two or three years. Practically all, however, contribute to the retirement fund; and the

statistics given above show that with the steady increase in the number of teachers in the state, this source of income will be greater each year.

These facts give a unique character to the present retirement salary system and make it impossible to predicate its future on the basis of usual actuarial tables. In other words, it is not safe to make sweeping deductions regarding the system based on ordinary actuarial tables or on comparison with other pension systems. The only sound basis of prediction is the system itself; and we doubt if it has been in operation long enough to supply the data needed for any general revision. The operation of the plan should be watched closely from year to year by those responsible for its administration; and that is certainly being done by the present State Board of Education. As long however, as the surplus for investment purposes is increasing over \$150,000 per year, there is certainly no imminent danger that the system is going to "blow up."

It certainly will be incumbent on the State Board of Education to notify the Governor of the state, the legislature and the teachers of the state who planned the system whenever there are any signs of danger. We see none at the present time, and therefore urge that further experience in the operation of the plan be utilized as the basis for changes in the law, if at some future time they should seem to be desirable.

Respectfully submitted.

STATE BOARD OF EDUCATION.

By E. P. CLARKE, President.

PART II.

Letter of Transmittal and Report of Secretary.

REPORT OF THE SUPERINTENDENT OF PUBLIC INSTRUCTION AND EX OFFICIO SECRETARY OF THE STATE BOARD OF EDUCATION.

*To the Honorable STATE BOARD OF EDUCATION,
Sacramento, California.*

LADIES AND GENTLEMEN:

I have the honor to submit herewith a review of the activities of the office of the Superintendent of Public Instruction during the last two years, together with a statement of the conditions of the public elementary and secondary schools, state teachers colleges and other state institutions supported in whole or in part by the state; also, recommendations having for their purpose the improvement of the school system of California.

WILL C. WOOD,
*Superintendent of Public Instruction
and ex officio Secretary of the State
Board of Education.*

REPORT.

THE GROWTH OF THE STATE SCHOOL SYSTEM.

Statistical tables submitted herewith give ample testimony of the growth of the public school system of California during the biennial period covered by this report.

There are several factors responsible for this growth which is without parallel in the history of California. First of all, there has been an unprecedented increase in the population of the state, particularly in southern California and in the San Francisco Bay region. Second, the high schools of California have expanded to include training in the vocations, Americanization, part-time education and home economics, thus attracting types of people hitherto not interested in high school education. Third, the compulsory education law has been revised in the interest of better enforcement and state, county and school districts have cooperated as never before in the enforcement of the educational rights of children. Fourth, there has been, during the last ten years, an improvement in the economic status of the average family which makes it possible for parents to keep their children in school for a longer period. Fifth, the spirit of America was quickened by the World War to a recognition that an American family which neglects to prepare its children to be the best and most efficient citizens they are capable of becoming, is a "slacker" family.

The following tables show the growth of the public school system in enrollment and average daily attendance during the last ten years:

Table Showing Growth in Total Enrollment in Public School System 1914-1924.

Year	Enrollment
1914.....	513,319
1915.....	523,573
1916.....	557,350
1917.....	582,926
1918.....	617,402
1919.....	644,295
1920.....	712,818
1921.....	796,642
1922.....	862,461
1923.....	943,438
1924.....	1,055,848

It will be observed that the increase in enrollment in all branches of the school system for 1914 to 1924 was 105.7 per cent.

Comparative Table of Average Daily Attendance.

	1914	1924	Per cent increase
Kindergarten.....	6,937	26,763	286
Elementary school.....	319,244	537,638	68
Secondary school.....	48,312	140,619	188
Totals.....	374,493	705,020	88

GROWTH OF SCHOOL EXPENDITURES.

Increase in Bonded Indebtedness.

The growth of school expenditures during recent years has been a matter for general comment. In any discussion of this matter it should be borne in mind that the growth in school expenditures is not peculiar to California. Throughout the nation, the expenditures for education have increased greatly since 1914. The percentage of increase in school expenditures in California during the last decade is greater than that of any other state in the Union. However, the increase is due almost entirely to the growth in population in California—greater proportionately than that of any other state—and to the fluctuation in the value of the dollar. With the population of California increasing annually at a rate varying from seven to eleven per cent, the various school districts have found it necessary to vote bonds and incur heavy building expenses in order to accommodate the children of newcomers. Heavy increases in bonded indebtedness are reflected in tax rates and expenditures for schools. If accommodations had not been provided for the children, the stream of newcomers would have stopped long ago. A heavy increase in bonded indebtedness for schools is a part of the price California has to pay for growth. It is significant that although all bonds for school purposes require a two-thirds vote and although the people of the community incurring the indebtedness are the sole judges of the necessity for bonding, few bond issues for school purposes have failed in recent years and most issues have carried by majorities ranging as high as twenty to one.

The following table shows the increase in bonded indebtedness for school purposes during the last ten years:

Comparative Table of Bonded Indebtedness for Schools.

	1914	1924	Per cent increase
Elementary school districts	\$21,148,897 00	\$84,394,852 00	299
High school districts	8,937,750 00	58,397,223 00	553
Totals	\$30,086,647 00	\$142,792,075 00	375

The increase in bonded indebtedness for elementary and high schools during the last decade was 375 per cent. A large proportion of this increase in bonded indebtedness is due to the increase in enrollment amounting to 105.7 per cent during the same period. However, a considerable part of the increase is due to community pride and rivalry. In many school districts, elaborate and ornate school buildings have been erected for the purpose of "boosting" values in the vicinity and satisfying community vanity. The burden of paying for such satisfaction will be distributed over a period of many years whereas the satisfaction gained is only temporary. It is significant that in many communities that boast of expensive and ornate school buildings, the salaries paid to teachers are so low that good teachers can not be obtained. Such communities have sacrificed the substance of education for its shadow.

I wish to point out that the laws relative to bonding in California are faulty in that they permit districts to bond for an improvement that will not last the life of the bond issue. It is not uncommon for school districts to bond for forty years to erect a frame school building

that will be outworn in twenty-five or thirty years. The laws should be amended so as to provide that while bonds for fireproof buildings may be voted for a forty-year period, bonds for nonfireproof buildings can not be voted for more than a thirty-year period. This generation has no moral right to impose a debt on people living forty years hence for facilities which such people will never have opportunity to use.

Increase in Maintenance Charges.

The following table shows the increase in maintenance charges, including all school expenses except capital outlays:

Comparative Table Showing School Expenditures for Maintenance.

	1914	1924	Per cent increase
Kindergartens -----	\$300,627 00	\$2,113,325 00	583
Elementary schools -----	15,073,325 00	43,676,755 00	190
Secondary schools -----	5,864,462 00	29,785,951 00	408
Totals -----	\$21,247,414 00	\$75,576,031 00	256

The total expenditures for maintenance of schools of elementary, secondary and kindergarten grade have, during the ten-year period, increased 256 per cent, whereas the increase in daily attendance (see page —) has increased only 88 per cent. An analysis for the reasons for this discrepancy in percentages of growth in attendance and expenditure shows that while there has been a large increase in the number of "dollars" expended for each pupil, reckoned on the basis of average daily attendance, the state is putting little more purchasing power per pupil into the schools than in 1914.

The following table shows the actual cost per pupil in 1914 and 1924 and makes a comparison between the cost in 1914 and the cost in 1924 reckoned in 1914 values. In translating 1924 values into 1914 values we have used the government estimate of the purchasing power of the 1924 dollar which is 64 cents, reckoned in terms of the 1914 dollar.

Comparative Table Showing Cost Per Pupil Reckoned on Basis of Average Daily Attendance.

	Cost per pupil in 1924, reckoned in dollars of 1924 value	Cost per pupil in 1924, reckoned in dollars of 1914 value	Cost per pupil in 1914, reckoned in dollars of 1914 value
Kindergarten -----	\$78 96	\$50 54	\$44 68
Elementary schools -----	81 24	51 99	47 21
Secondary schools -----	211 82	135 57	121 39

It will be noted that the increase in cost per pupil reckoned in terms of the 1914 dollar, which is the only fair basis for comparison, was for the ten-year period ending June 30, 1924, as follows:

Kindergarten -----	\$5.86 or 13 per cent
Elementary schools -----	4.78 or 10 per cent
Secondary schools -----	14.18 or 11 per cent

These percentages represent the true increases in school expenses during the last ten years and are chargeable for the most part to the expansion of the schools along more practical lines and to the increase in the average number of days school was maintained from 172 in 1914 to 181 in 1924.

ECONOMY IN EDUCATION.

In practically every country of the world, the people are struggling under the burden of taxation due to the World War. In our own country the national debt was multiplied twenty-four times to finance American participation in the struggle. The interest on this debt each year amounts to almost as much as the total national budget before the war. The expenses incurred in taking care of the soldiers whose bodies were impaired by war, and the widows and orphans of the men who made the supreme sacrifice for their country, add greatly to the necessary taxes. There is therefore a demand, and a proper demand, that every unnecessary public expense be eliminated and that expansions in governmental works be curtailed so far as possible. In the light of the demand for reduced taxes, every agency of government is called upon to justify its expenditures. If any expenditure can not justify itself, it should be eliminated. Educational institutions and agencies may not escape such a test. However, education is fundamental in American democracy and any proposed impairment of the school system must be subjected to careful analysis. The people of this country can not afford to pay the debts of the World War or any great part thereof by sacrificing the educational opportunities of the young people of America. The greatest extravagance in which the people of this country can indulge is that involved in neglecting the education and proper development of their young people. The best and wisest economy that may be practiced by the American people is not in saving dollars, but in saving and developing talent, in saving boys and girls from ignorance and waywardness. That the people in California believe in saving young people as well as dollars, and that when a choice must be made they choose to save children rather than dollars, is evidenced by the tremendous majorities given school bond issues and the recent tendency to increase the majorities given such bond issues.

There are, of course, some citizens who would reduce school expenditures regardless of the effect of such reduction on the efficiency of the schools. There are others who urge that the schools are not as efficient as they should be and for that reason should have their revenues reduced. It is admitted that the schools are not perfect; in fact, they are far from perfect. However, these imperfections are due for the most part to the fact that they are only human institutions. They are imperfect in just the same way that civilization is imperfect. Can it be said that the government, or the church, or business, or any other human institution is more nearly successful? Would we reduce the revenues of any of these institutions on the ground that they are not so efficient as they should be? The absurdity of any such policy need not be argued. The remedy for imperfection in any institution is not to be found in the reduction of revenue, but in the improvement of the people who conduct the institution. If the schools of California are to meet the demands made upon them more fully than they have been meeting them, the state must furnish better opportunities for teacher-training. There is no place in the whole school system where a dollar will bring greater return to the state than in the teacher-training institutions of the state. It is in such institutions that the correction of the defects in our school system can best be made.

Suggested Economies.

It is possible to effect economies in school administration without impairing the efficiency of the schools. One of the chief savings that might be effected is in the school building. There is no justification for the elaborateness or ornateness of school building construction which is observable in many communities. School buildings should be substantial and of artistic design, and such buildings may be built at much less cost than the over-adorned and over-equipped buildings of which there are too many examples in California. As a matter of fact, the artistic effect of school buildings is destroyed by over-ornateness. A great saving could be effected by the adoption by local boards charged with the construction of school buildings of a modest type of construction.

Another considerable saving can be effected by reducing the number of weak school districts in California. Every new school district created in the state adds \$1,400 a year as a minimum to the expenses of the state and county. Every weak school district that is nursed along by the importation of a widow teacher with several children or by other questionable means adds to the burden of taxation in the amount of at least \$1,400 a year. It is my opinion that at least a quarter of a million dollars each year might be saved by lapsing school districts that have ceased to justify themselves. Districts remote from other district schools must be saved even though they are weak because the children in such district must be educated. But districts with small attendance within two or three miles of other schools and on well paved roads should be lapsed and the money spent on their upkeep saved to the taxpayers. Already a good beginning has been made along the lines of this suggestion. However, legislation will be necessary before this needed reform can be fully accomplished.

SCHOOL BUILDINGS.

The people of California are justly proud of their buildings. Nowhere in the world, I believe, can better public school buildings be found. In recent years, school boards have been erecting more substantial buildings, many of them fireproof. I wish to commend the policy of building fireproof structures wherever fire risks are extraordinary and wherever community wealth justifies the undertaking. During the last year, several large school buildings of nonfireproof construction were destroyed by fires, evidently of incendiary origin in most cases. The total losses due to such fires exceed \$1,000,000 for last year alone. The fire losses in cities like Woodland, Oakland, Alameda and Los Angeles, and losses of less degree in smaller communities, during the last year, give point to the recommendation that fireproof school buildings be erected in places that can afford such type of construction.

CODIFICATION OF SCHOOL LAW.

The school law of California has not been recodified since 1872. During the last fifty-two years, the laws relating to schools have been amended and added to without reference to any comprehensive plan. It is not uncommon to find a single topic treated in three different sections of the code and in three conflicting ways. The school law is

perhaps twice as voluminous as it should be. The courts in passing upon cases involving interpretation of the school law have frequently remarked the need for codification.

Among the chief reasons for the verbosity and generally unsatisfactory condition of the school law are the following:

First, the dual system of credentialing teachers due to the provision of the constitution that certification of teachers shall be in the hands of the county boards of education. An elaborate scheme of credentialing teachers is outlined in the law to govern the state board of education. A similarly elaborate scheme of certification is outlined for county boards of education.

Second, the plan of legislating for all school districts uniformly. It is absurd that a statute made to fit the needs of little school districts in the mountain counties should apply in all particulars to city school districts like Los Angeles and San Francisco. And it is equally absurd that a grant of power to city school districts like Los Angeles and San Francisco should apply to the smaller school districts of the state. The school law is generally complicated by amendments, provisos and exceptions to general regulations due to an effort to meet the great variety of situations in the school districts of California. Moreover, crude attempts to classify school districts according to number of teachers, or number of pupils, appear in the statutes. I am very doubtful whether any such classification is constitutional. It would be most unfortunate if a court should upset such classification on the ground that it is unconstitutional. The remedy is to work out a classification of school districts that will be constitutional and will at the same time give communities varying greatly in size and in school problems an opportunity to meet these conditions reasonably and without undue hampering.

The codification should not involve recommendations for organic changes. It should seek simply to eliminate conflicts, to cut out surplusage, to simplify and rearrange the various provisions of the law. Any attempt to reorganize the school system under the guise of codification is foredoomed to failure. I believe that a special commission should be appointed to consist of the Superintendent of Public Instruction, the president of the State Board of Education, the Attorney General, a county superintendent of schools and a district attorney, together with two senators and two assemblymen, such commission to be charged with the responsibility of codifying the school law and provided with sufficient funds to employ the assistance necessary for accomplishing the task.

REVISION OF THE COURSE OF STUDY IN THE ELEMENTARY SCHOOLS.

The making of the course of study of the elementary schools by legislation has not been successful. California has prescribed by law the teaching of no less than twenty-seven subjects in the elementary school whereas the average number of subjects prescribed in other states is fifteen. No other state approaches California in the number of legally required subjects. The situation would be acute if it were not for the fact that makers of courses of study have complied with the law only technically. Strict compliance with the statute would make real elementary education almost impossible.

Recognizing that a scientific reorganization of the course of study is necessary, the superintendents at the annual convention in 1923 asked me to appoint a committee to consider ways and means of effecting such revision. The committee soon came to the conclusion that a mere revision of the list of subjects would not suffice; that what is needed is a scientific analysis of the material now offered in the various subjects, including the old-time subjects, with a view to the elimination of obsolete and nonessential matter. To make such analysis a considerable fund is necessary. The appropriations made for the office of the Superintendent of Public Instruction were not sufficient to make such investigation possible. I therefore applied to the Commonwealth Fund of New York for a grant sufficient to enable the committee to undertake the work. A grant of \$18,000 was very graciously made and plans for carrying on the investigation were formulated during the summer of 1924.

Following is the plan finally adopted:

Plan of Organization.

The Superintendent of Public Instruction to whom the grant was made will be the general director of the investigation and of all efforts to secure acceptance of the results of the investigation by authorities charged with making the course of study. He will coordinate the work of the two committees.

There shall be two committees, each consisting of eight or nine members charged with the two phases of the enterprise, (1) the research phase, and (2) the phase of application of the findings to courses of study.

The research committee will nominate the active director, pass upon his plans for investigation and critically evaluate the results of the investigation before they are submitted to the general committee.

The general committee will consider and criticize the findings of the investigation, and assist in securing acceptance thereof by authorities charged with the making of courses of study.

The research committee will consist of the following members:

W. W. Kemp, Dean of School of Education, University of California.

J. C. Almack, Dean of School of Education, Stanford University.

Virgil Dickson, Director of Research, Oakland Schools.

Robert H. Lane, Director of Research, Los Angeles Schools.

C. L. Phelps, President Santa Barbara State Teachers College.

B. M. Woods, Representative of the President, University of California.

A. O. Leuschner, former Dean of Faculties, University of California.

H. B. Wilson, Superintendent of Schools, Berkeley.

Grace C. Stanley, State Commissioner of Elementary Schools.

The general committee will consist of:

Arthur Walter, City Superintendent, Salinas.

Susan M. Dorsey, City Superintendent, Los Angeles.

Fred M. Hunter, City Superintendent, Oakland.

Joseph Marr Gwinn, City Superintendent, San Francisco.

Mark Keppel, County Superintendent, Los Angeles.

Ira C. Landis, County Superintendent, Riverside.
Mamie B. Lang, County Superintendent, Tehama.
William John Cooper, City Superintendent, Fresno.
F. W. Thomas, Vice-president, Fresno State Teachers College.
E. P. Clarke, President State Board of Education.

The active director will be charged with the duty of outlining plans, appointing his assistants and making the investigation, subject to approval by the research committee.

The University of California will act as depository and auditor of the funds.

The University of California will furnish quarters for the director and his assistants.

NECESSARY ADJUSTMENTS AND ELIMINATIONS DUE TO DECREASE IN APPROPRIATIONS.

Adjustments in Superintendent's Office.

The budget of 1923 made a considerable reduction in the appropriations for the support of the office of Superintendent of Public Instruction and State Director of Education. In spite of these reductions the office has made every effort to carry on its constitutional and statutory functions as fully as possible. However, it has not been able to maintain all its functions unimpaired.

The following statement of adjustments made necessary by budget reductions is made:

(1) No increase in the salaries of the assistant superintendents has been made in spite of the fact that these salaries are forty per cent less than salaries paid assistant superintendents employed by the state board of education. The salaries of assistant superintendents in my office are at the rate of three thousand dollars per annum whereas the salaries of assistant superintendents employed by the state board of education are at the rate of \$4,500 to \$5,000 per annum. Such a discrepancy in salaries for employees of the same rank can not be justified.

(2) The Assistant Superintendent in charge of the important work of Americanization was obliged to take a leave of absence without pay for approximately three months in 1923 because of lack of funds to pay her salary. The Supervisor of Attendance took a similar leave of absence during the summer of 1924. Only the loyalty of these employees to the interests of the state enabled me to retain their services under such conditions.

(3) The office of Deputy Director of Education has been all but technically abolished because no appropriation for salaries was made. The business of the division of normal and special schools has been hampered because of lack of funds to employ clerical assistance necessary to check claims and salary rolls. Every claim has been passed by me merely as a matter of form with a specific disclaimer of responsibility for accuracy because no funds are available for checking claims.

(4) The appropriation was insufficient to enable me to publish the school law which the law requires me to distribute to superintendents, trustees and other school officials.

Adjustments in the Teachers Colleges.

Adjustments in the teachers colleges and special schools reported to me in September, 1923, as being necessary to meet budget cuts and keep a sufficient reserve to take care of the normal increase in enrollment during the second year of the biennial period were as follows:

Santa Barbara State Teachers College.

I am reporting at this time the adjustments in this institution made necessary by the reduced appropriations. We have had to eliminate the Music Department as a whole, leaving one person for half-time only to cover statutory requirements in that subject.

The specific cuts were as follows: Head of Department of Music at \$2,700 and one part-time person at \$135 per month, who should have been retained upon a full-time basis.

In the Home Economics Department, one person at \$1,800 was eliminated. It will be absolutely necessary to replace this person with one on half-time.

Among the employees, we have eliminated one man at \$1,140 from the grounds force, and one woman at \$900 from the janitorial service. We have also eliminated the telephone girl at \$25 per month.

I believe this covers the eliminations. The support fund is practically what it was before.

(Signed) C. L. PHELPS,
President, Santa Barbara
State Teachers College."

Chico State Teachers College.

Find listed below all positions eliminated because of budget cuts:

Supervisor of Industrial Arts Department.....	\$2,600 00
Supervisor in Kindergarten-Primary Department.....	\$2,400 00
Assistant Librarian in Training School and College.....	\$1,200 00
Two Student Assistants in English Department.....	\$1,000 00

The entire extension work of the school, eliminating the work of one hundred sixty students.

Correspondence courses, eliminating fifty students.

Our Industrial Arts Department is one of our strongest departments. The instructor in charge has been granted a leave of absence for one year and a portion of the work will be carried by the Art and Kindergarten-Primary Departments. We can not satisfactorily carry on this arrangement for more than one year.

The dropping of the other lines of work means that the regular members of the faculty must assume just that much more work, and they are now pretty heavily burdened.

The extension and correspondence divisions have both been very important pieces of work. They have practically revolutionized the work of the teachers in northern California. The elimination of this work is one of our hardest blows.

In addition to the elimination of these two departments, two of our regular teachers are being carried on the city of Chico payroll.

The budget practically eliminates five and one-half full-time teachers.

(Signed) C. M. OSENBAUGH,
President, Chico State
Teachers College.

San Diego State Teachers College.

In response to your request of July 18th, I enclose, herewith, a statement showing the situation as to the effect of the official state budget and appropriations made thereunder, upon the list of positions in this institution.

It is evident from this statement that the situation is that we shall have funds for the seventy-fifth fiscal year somewhat exceeding the funds available in the seventy-fourth fiscal year. Therefore, there will be practically no elimination of positions; but there will be, on account of the appropriation deficiency shown in the statement, a transfer of positions from state support to support by the high school district of San Diego and by the student fund for the summer session, 1923.

The appropriation deficiency, taking into account the balance in the salaries fund carried over from the seventy-third to the seventy-fourth fiscal year, is \$6,323.75. It is rather difficult to single out the positions transferred from state support to city support and student-fund support by reason of this deficiency. The fact remains that the budget necessitated these transfers and the consequent increase of local support.

As to maintenance, it is probable that, with the increase in the appropriations for support made to cover the appropriation of fees by the general fund of the state, there will be funds to cover losses of the income represented by our former contingent fund.

(Signed) EDWARD L. HARDY,
President, San Diego
State Teachers College.

California Polytechnic School.

Twelve teachers and eleven employees eliminated on account of budget reductions. The commercial, household arts, music and art courses were eliminated, and the mechanics and agriculture courses curtailed considerably.

(Signed) C. L. SLUSHER,
Business Manager,
California Polytechnic School.

San Jose State Teachers College.

In response to your letter of July 18th, the following eliminations have been made at the San Jose State Teachers College as a result of the reduced budget:

Supervisor of Rural Education, salary-----	\$2,700 00
Instructor in Art, salary (part-time)-----	900 00
Instructor in Home Economics-----	2,100 00
One Training School Instructor-----	2,100 00
Instructor in Agriculture and Nature Study-----	2,520 00
One Librarian-----	2,040 00
One Instructor in English (reduced from full-time to half-time) salary reduction-----	1,000 00
One janitress-----	900 00
	<hr/>
	\$14,260 00

(Signed) A. R. HERON,
Acting President,
San Jose State Teachers College.

Fresno Teachers College.

Replying to yours of the 18th instant, with reference to positions eliminated from the teachers college here because of budget cuts, it is rather a difficult matter to give a definite and detailed reply. While cuts have not required that we eliminate anyone from the combined teachers and junior college, we have been compelled to transfer to the Fresno city payroll one instructor in physics, one instructor in physical education for men, and one for women, one instructor in foreign languages, one instructor in English, one in social science, one in agriculture, one in biology and one in mathematics.

I trust this information will meet with your requirements.

(Signed) C. L. McLANE,
President,
Fresno Teachers College.

Humboldt State Teachers College.

Reductions in appropriations, Humboldt State Teachers College,
Arcata, California; 75th and 76th fiscal years.

The support reductions will make eliminations as follows:

Library books	\$2,400 00
Laboratory equipment and supplies	3,000 00
Grounds	1,000 00
Lectures	500 00
Team hire	400 00
Exchange of typewriters	250 00
Supplies	160 00

\$7,710 00

(Signed) N. B. VAN MATRE,
President,
Humboldt State Teachers College.

San Francisco State Teachers College.

It was necessary to eliminate two instructors in music, one in art, one in hygiene, and two assistant librarians. It was also necessary to do away with the entire department devoted to overcoming speech defects such as stammering, stuttering, and foreign accent. The special training of kindergarten teachers for children of foreign speaking parents was given up. Several part-time instructors in the sciences were stricken from the roll. All provision for summer sessions work was disallowed in the budget so that our regular instructors probably will have to donate part of their vacations to the public service in order to keep the summer sessions going.

(Signed) FREDERIC BURK,
President, State Teachers
College of San Francisco.

The attached table sets forth the numbers of positions involved in the adjustments described above. I am pleased to be able to report that in the cases of certain of the teachers colleges the cooperation of the local communities has made possible the restoration during 1924-1925 of a small number of the positions eliminated during 1923-1924.

Table Showing Reduction in Personnel by Reason of Budget Reduction as Reported August, 1923.

	Number of positions abolished		Number of people transferred from state to local payroll		Total number of positions abolished or transferred		Amount of contributions for biennial period by local districts for employment of teachers at college
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
Santa Barbara State Teachers College	1	2	3	1	4	3	\$17,300 00
Chico State Teachers College	3	2	2		5	2	10,000 00
San Diego State Teachers College			5	2	5	2	36,000 00
California Polytechnic School	23				23		
San Jose State Teachers College	7	1			7	1	23,260 00
Fresno State Teachers College			9		9		58,600 00
Humboldt State Teachers College		1				1	
San Francisco State Teachers College	9*				9*		
California School for the Deaf (Teaching)	2	2			2	2	
California School for the Blind (Teaching)	2	2			2	2	
Business and Service California Schools for Deaf and Blind	5				5		
Sacramento Office Division of Normal and Special Schools	3				3		
Totals	55	10	19	3	74	13	\$145,160 00

*Partially replaced by part-time people.

REPORT OF THE DEPUTY SUPERINTENDENT OF PUBLIC INSTRUCTION.

RURAL SUPERVISION.

HON. WILL C. WOOD,

Superintendent of Public Instruction.

SIR: In 1920 the people by a very substantial majority adopted Constitutional Amendment number sixteen which provided better support for the elementary and secondary schools of the state. The legislature of 1921, in giving statutory effect to the constitutional provisions, for the first time in the history of the state, endeavored to place the rural schools more nearly on a parity with the urban schools.

While for years the city school systems had provided for supervision through city superintendents, supervising principals, and supervisors of special subjects such as music, art, manual training, domestic arts and physical education, the rural schools have had to be content with the cursory annual or semiannual visits of the county superintendents. Increasing responsibilities of administrations due to new requirements and added population, made these visits of the county superintendents less and less effective in their supervision of the rural schools. The legislature, recognizing this condition, in its 1921 session amended section 1858 of the Political Code so as to provide an emergency and supervision fund for rural schools. Previous to 1921 school districts having an average daily attendance of 700 or more in the elementary schools were allowed two additional teacher units for each 700 pupils in average daily attendance. This provides in part for supervision in city school systems. In 1921 section 1858 was amended so as to give one additional teacher unit for each 300 in average daily attendance to elementary districts having an average daily attendance of 300 or more, and one additional teacher unit for each 500 pupils or major fraction thereof in average daily attendance in the county at large, exclusive of the elementary districts having an average daily attendance of 300 or more. This latter is the basis of the rural supervision fund. It is the first recognition the state has given that children in the rural schools are entitled to the same educational advantages as is received by pupils in the city schools.

Strange as it may seem there are people who fail to realize that supervision is essential to good teaching. In this connection I can do no better than quote from the introduction of the report of County Superintendent C. H. Nielsen of Butte County, on rural supervision.

"It would seem that it should be self-evident that supervision of teaching is of such value to teaching and hence of such great importance in the country that it should have the unqualified support of all who wish to see progress and not retrogression in our national life. It would hardly be denied that the education of our boys and girls is their foundation for citizenship. And upon this education the future welfare of the nation depends.

Supervision has always existed in other fields of endeavor and its value is so self-evident that no one would think of dispensing with it. A road would not be built by a crew of men without someone to supervise

the work, no matter how skilled in road building the crew of men might be. The building of lives is surely as of great importance as the building of roads. And supervision in the field of education, where lives are built, is just as essential to the securing of uniformly good teaching as the supervision of the crew of men is in the securing of uniformly good roads."

So patent to superintendents were the needs of real rural supervision that as soon as the statute permitting it became effective it was put into nearly every county where the law permitted it. Some few counties had under their county government acts employed supervising teachers with the title of visiting deputy superintendents prior to 1921. Generally speaking, however, rural supervision has been in effect since the fall of 1921.

Types of Supervision.

The supervision reported may be classified as general and special.

The general supervision, as its name implies, consisted of the supervision of all the subjects of the course of study, and in addition thereto assistance in solving all the problems of the teacher which, left unsolved, might cause her failure not only as a teacher, but as an individual as well.

Special supervision may be subdivided into two classes, (a) the supervision of special subjects as Americanization, music, art, physical education, agriculture, penmanship and visual education, (b) scientific survey.

As an instance of the supervision of Americanization the following is quoted from the report of Miss Louise Clark, superintendent of Sonoma County:

"Statistical Report, September, 1923-July, 1924.

Number of Americanization centers -----	12
Number of classes -----	21
Number of English classes -----	16
Number of citizenship classes -----	5

Total enrollment -----	478
Men -----	321
Women -----	113
No data -----	44

Nationalities represented -----	27
---------------------------------	----

Citizenship.

Applicants for first papers—	
1923 -----	65
1924 -----	114
Petitioners for second papers—	
1923 -----	17
1924 -----	46

At the May naturalization hearing 10 of the 40 applicants for citizenship had attended the evening classes. All were passed with honors and were presented with diplomas by the United States Government.

In a survey of 5000 minors in the rural school districts 30 per cent were found to be of foreign-born parentage."

To succinctly explain the second division of special supervision, scientific survey, the following extract is given from the report of Superintendent William H. Hanlon of Contra Costa County:

"When the supervision and emergency fund was established, I followed the usual procedure and appointed some supervisors of special subjects. It soon became apparent that such a plan was only 'pecking,' that it was my responsibility to know in an objective manner how well the schools were doing in giving the fundamentals of an education and where improvements in procedures and increased efforts were necessary.

Briefly, I used part of the supervision and emergency funds to employ expert service to measure the products of the schools in this county. It was necessary to know by the most accurate measures available of the pupils and in the light of these facts determine whether or not the school was doing as well for each individual pupil as possible. In short, we are trying to fit the school to the pupil rather than the pupil to the school as has been the tendency in the past.

This program has progressed to a point where we can justly tell that teachers now think of their pupils as individuals, have accurate knowledge of the capabilities of each and are endeavoring to teach so that each child gets the most possible for him out of school. This to my mind is the best evidence that we are at least on the way to realizing our responsibility toward the children and patrons of seeing to it (as far as is within our power) that school money is getting the best possible returns in terms of human betterment.

The supervision fund has further made it possible to have a scientific survey made of the school buildings and equipment of the county, and as a result we have a recommended program of building, consolidation, regrouping of schools, etc., such as when completed will give this community an ideal school system. We recognize that such a program will be difficult to put over and will take years but we get great satisfaction in seeing that each local improvement in the way of building or reorganization is so 'steered' as to be an accomplishment of the program. In short, we are daily moving toward the ultimate accomplishment of a definite plan instead of helplessly allowing local ambitions to carry out building plans that have no connection with a general plan, and which in a few years will prove to be narrowly conceived, and a large part of the people's investment wasted."

Results of Rural Supervision.

The results of supervision, such as are measurable in so short a time after its institution, are here considered under the following heads: (a) influence of supervision upon the community; (b) influence of supervision on the teacher; (c) influence of supervision on the pupil.

The following quotation from the report of Superintendent L. E. Chenoweth of Kern County indicates the great value to the community of rural supervision.

"It is difficult to give in a brief paragraph a measure of results obtained from rural supervision. The marked improvement of the rural school over the brief period that supervision has been in effect, is the best argument in favor of rural supervision.

Teachers are now checked up regularly, and as a consequence the work is kept in proper shape at all times; the school buildings and school grounds are cleaner and better kept, and the country children are receiving training which was available formerly only in the city schools.

As a concrete example of school improvement, our record shows that nineteen rural schools reached a condition known as Superior Standard, and twelve schools reached a condition known as Standard, making a total of thirty-one schools which, during the school year, met the very strict requirements for providing the best school facilities during the school year. These facilities include: sanitation of school grounds and buildings, management of light, heat and ventilation, condition of the

pupils and instruction given in the school, and require fifty points of perfection, to place the school in what is known as the Standard class. A Standard school is a practical, workable, livable, rural school, taking the place of the neglected, decrepit, run-down, forlorn institution, which has so long been a tragic joke. The patrons, community organizations, trustees, and all lovers of education, once their interest was awakened by the supervisor, contributed to the improvement of the school property, which in turn increased the value of the real estate surrounding the school, and bettered the community life.

Under the direction of the music supervisor, social gatherings, farm bureau meetings, and community meetings of all kinds have been enriched and improved. By arranging programs, country life has been bettered in many communities by the music supervisor, and through talks on home improvement, interior decoration and kindred subjects by the art supervisor.

During the first year of supervision, nearly fifty of these meetings were attended and participated in by the supervisors and the demand has grown so great, that it is now a question of attending such meetings as time will permit. An accurate record is kept of each meeting attended, the number of people present, and the result obtained.

Pupils with particular talent have been discovered by the supervisors, and placed in courses which led to their educational and financial advancement. Misfits and failures have been found and assisted to become useful factors of the community."

More attention was naturally given by superintendents to the effect of supervision on the teaching force since the contact here is closer than between either the community or the pupil and the supervisor. While some instances are quoted of a lack of cordial relationship between a small minority of teachers who refuse to be budged from their fixed and predetermined views, the great mass of teachers welcome the aid of the "helping teachers." The following incidents reported by Superintendent Ida M. Collins of San Bernardino County are illuminative:

"We have had many a teacher who would have given out and ceased to give of her best but for the impetus of the visiting supervisor and the thought that a visit was soon at hand when she could unburden her soul and get a fresh hold. One striking example was in a little railroad town in the midst of the desert, where a young teacher was getting her first experience, both with trying to live in an isolated community, where she was the only unmarried woman (and incidentally, the only one who did not smoke), and in teaching school. The discipline was hard, the school was composed mostly of boys, and they were getting away from her.

The supervisor came unexpectedly one day, saw her work, sensed her problem, stayed all night and so had a chance to thrash the thing out. She gave the teacher ideas for a school garden and simple problems in manual training (the children could bring the tools from home), and started the idea of a Boy Scout troop. The teacher welcomed the suggestions and when the supervisor came the next time the school yard had gardens, carefully fenced by the boys, plans were under way for a fountain and bird bath, as this was one of the few places where water was abundant, letters had been written for the seeds and this had motivated language; the boy scout master from the county seat came out and the boys were organized, etc. This all carried over into the home life and the parents were delighted, the school was running smoothly as the feeling between the teacher and pupil had been put on a different basis, both teacher and pupils were eager for the visit of the supervisor so that she might see what had been accomplished. This teacher puts her success up to the timely suggestions of the supervisor. The community offered this girl \$1,600 to come back but she had been sought by a desert community where junior high school work was to be started and they wanted such a teacher.

Another teacher, used to the best in the way of supplies, school room, and living conditions in a city system, came to the country and took a one-room school for a year. She felt herself much above the community and was very dissatisfied and disliked to take suggestions from the supervisor about methods which might be better suited to her present environment, as she felt she had had years of teaching in much bigger and better places and did not need the supervision. The community felt her criticism and dissatisfaction and told the supervisor they wanted to get rid of her before the end of the year if possible. To overcome this difficulty the supervisor sent this teacher to a near-by community where the conditions were much worse, the school house much inferior, and the classes of children harder to work with. Here she found an enthusiastic teacher making the best of circumstances, giving her youngsters the best she knew, making their lives brighter by bringing to them rays of her experience with the outside world, etc. Our disgruntled teacher went back to her community determined to make good with both community and children as she realized how much a good teacher had to give to such a far away community. She did make good, and thanked the supervisor for the lesson and the opportunity to make up for her failure."

Out of the numerous instances reported by the county superintendents of the beneficial influence exerted by the rural supervisor on pupils, these two taken from the report of Superintendent A. G. Elmore of Stanislaus County have been selected as characteristic:

"Leland and Merrill were the only eighth grade pupils in a small rural school, and both boys over age—fifteen. Leland was a handsome chap of more than average ability, but through irregular attendance, indifference and lack of home interest, had missed a year or more along the way. Merrill had come from an Oakland school with a transfer for the high eighth grade, but as there was no high eighth in this school he was in the same class with Leland. Either boy was harmless by himself, but together they made a disciplinary problem that was almost more than the teacher could handle.

Many times I tried to talk to them but they evaded all questions and confidences. Then as school was about to close for institution and Thanksgiving, it all came out—they were planning to quit and not come back. They figured that they looked like sixteen years old and that they could say they were and they were going to work. They considered themselves young men and they resented 'being with these kids in a one horse school' as they expressed it.

I told them that if they would come back and do some good work, so that I could recommend them, I would try and see if I could get them into high school at the mid term in February. They replied that the fellows in town could go in then but they would not take anyone from the country schools. I said, if they would promise to do their part I would guarantee to do mine. I then went to Mr. Morris, the principal of the high school, and explained the situation to him. He said, 'Yes, we will give the boys a chance and take them right now if you say so.'

But I thought it was better for the boys to work out their own salvation and prove their good intentions.

The work they did in the next three months not only surprised me, but themselves as well. When the mid term opened, I took them in and introduced them to Mr. Morris who personally helped them to make out their programs, inquired what they wanted to do in athletics and proved himself to be the 'dear old Jim' that he is to all the boys.

Leland was on the honor roll the first quarter, Merrill not until the end of the term.

The next September I was driving along the road when I was hailed by a young fellow on a huge load of hay. I stopped and who should come to talk to me but Leland. I expressed my disappointment that he was not back in high school and he told me he was leaving in three days for Kansas City. Thru his high school work and a correspondence course he had taken he had secured a scholarship in some school of

technology in Kansas City with the prospect of being able to get another scholarship that would take him to the Boston school of technology or to one in Chicago. He was enthusiastic and excited.

The last I heard from him he was doing good work, progressing rapidly and thoroughly enjoying his traveling experiences.

Merrill is still in high school and is a credit to himself and the school.

Angelina was a big, overgrown, untidy girl, without much ability, in the eighth grade of a one teacher school. She did not care about any school work except drawing and she certainly could draw—if she had more originality she would be an artist.

We tried to use her love of drawing as an incentive for her to enter high school, but she would show no interest and assured us that she was only waiting for her sixteenth birthday so she could quit school.

One day she admired the dress I had on and said so much about it that I said, 'Why Angelina, this dress cost only \$1.35 and I made it myself. You could make much prettier clothes for yourself and your sisters if you would only go to high school and take a course in sewing.' She seemed much impressed and the teacher reported an improvement in her school work and in her personal appearance from that time.

The next time I visited that school, I took out samples of sewing and cooking that the high school girls had done and explained to Angelina the advantages of a high school course.

By the time school closed Angelina was quite enthusiastic about going to high school. She worked in the cannery all summer and earned enough to buy some presentable clothes for school and enrolled with the fall class. She is taking English, English Composition, Sewing, Cooking and Drawing, and doing well in all of them. The much needed lessons in foods, balanced meals, cooking and sewing are being given to her family in a very satisfactory way.

At the close of school the high school girls had an exhibition and demonstration of their work and served the foods they had cooked, wearing the clothes they had made. When I saw Angelina, I was astonished. The neat, alert girl I saw there was a different creature from the Angelina of the Cole school. When I realized what a handicap she started with I appreciated how far she had gone in a year.

So many improvements have been made in her home and the whole family has taken a big step forward. Two of her friends, girls who left grammar school two years ago, have now entered high school thru Angelina's interest and influence and are making as marked improvement in themselves and their homes.

Angelina is hoping to become an illustrator for advertisements but I do not know whether she has enough originality for that or not, but whatever else she does or does not do, she is raising the standard of living in her whole neighborhood and that is the most effective kind of Americanization work."

How Superintendents View Supervision.

Every county superintendent finds in rural supervision one means whereby the rural school may be stimulated to do its best to give the pupils an opportunity to be prepared for their places in life. Superintendent Charlotte Cunningham of Shasta County has summarized the matter as follows:

"I consider school supervision has done more to solve the problems of the rural schools than any other recent legislation.

As a school superintendent, I have always deplored the fact that a country child was deprived of the advantages of a city child. For years, city teachers have been supervised and helped in their work. Rural supervision is at last equalizing opportunities of the country and the city child.

While it remains impossible for rural schools to secure properly trained teachers, their improvement during service is imperative. Rural supervision is the only agency whereby this may be accomplished.

Let's make our slogan: 'Give the country child the same advantages as the city child'."

The total cost of rural supervision in 1923-24 was \$320,356, all of which was paid out of funds raised under the provisions of Constitutional Amendment No. 16 and related statutes.

Respectfully submitted.

SAM H. COHN,
Deputy Superintendent.

REPORT OF STATE SUPERVISOR OF ATTENDANCE.

HON. WILL C. WOOD,

Superintendent of Public Instruction.

SIR: The work of the supervisor of school attendance for the period of the school years of 1922-24, in accordance with the directions of the Superintendent of Public Instruction, has included the following:

I. *Continuance of effort to secure a uniformly consistent interpretation of the compulsory education laws of California through assistance given to the superintendents of schools and by furthering the appointments of competent supervisors of attendance in the cities, counties and districts needing them.*

The tabulation which follows was made from replies to a questionnaire sent to the city and county superintendents of schools in April, 1924, and shows the extent to which appointments had been made to that date:

Distribution by Counties.

1. Alameda :
 County—One, full time.
 Cities—Alameda—One, part time.
 Berkeley—One, full time.
 Oakland—Director of Attendance and four full-time and one part-time assistants.
2. Contra Costa :
 County—One, full time.
 City—Richmond—One, full time.
 District—One, part time.
3. Del Norte :
 County—One, part time. Office combined with that of probation officer.
4. El Dorado.
 County—One, part time.
5. Fresno :
 County—Two, full time.
 City—Fresno—One, full time.
 Districts—Two, part time.
6. Glenn :
 County—One, part time. Office combined with that of probation officer.
7. Humboldt :
 City—Eureka—One, full time.
8. Imperial :
 County—One, full time.
9. Kern :
 County—One, part time. Office combined with that of supervisor of physical education.
 City—Bakersfield—One, full time.
 District—One, part time.
10. Kings :
 County—One, full time.
 District—One, part time.
11. Lassen :
 Districts—Two, part time.
12. Los Angeles :
 County—One, full time.
 Cities—Long Beach—One, full time.
 Los Angeles—Director and eighteen full-time assistants.

- Pasadena—Two, full time.
 Pomona—One, part time.
 Santa Monica—One, full time.
 District—Fifteen, seven full time and eight part time.
13. Madera :
 County—One, part time. Office combined with that of probation officer.
 District—One, part time.
14. Merced :
 County—One, part time.
15. Modoc :
 County—One, part time. Office combined with that of probation officer.
16. Monterey :
 County—One, full time.
 District—One, part time.
17. Napa :
 District—Two, part time.
18. Nevada :
 County—One, part time. Office combined with that of probation officer.
 City—Grass Valley—One, part time.
19. Orange :
 County—One, full time.
 City—Santa Ana—One, full time.
20. Plumas :
 County—One, part time.
21. Riverside :
 County—One, full time.
 City—Riverside—One, full time.
 District—One, part time.
22. Sacramento :
 County—One, full time.
 City—Sacramento—Director and two assistants.
23. San Bernardino :
 County—Two, part time. Office combined with that of health work.
 City—San Bernardino—One, full time.
 District—One, part time.
24. San Diego :
 County—One, full time.
 City—San Diego—One, full time.
25. San Francisco :
 City and county—One Director and three full-time assistants.
26. San Joaquin :
 County—One, full time.
 City—Stockton—One, full time.
27. San Luis Obispo :
 County—One, part time. Office combined with that of game warden.
 City—San Luis Obispo—One, combined with that of manual training supervisor.
28. San Mateo :
 Districts—Four, part time.
29. Santa Barbara :
 County—One, part time. Office combined with that of rural supervisor.
 City—Santa Barbara—One, full-time and one part-time assistant.
 District—One, part time.
30. Santa Clara :
 City—Santa Cruz—One, combined with that of probation officer.
 District—One, part time.
31. Santa Cruz :
 City—Santa Cruz—One, combined with that of probation officer.
 District—One, part time.
32. Shasta :
 County—One, part time. Office combined with that of rural supervisor.
 District—One, part time.
33. Siskiyou :
 County—One, part time. Office combined with that of probation officer.

34. Solano :
 County—One, full time. Office combined with that of assistant supervisor of schools.
 City—Vallejo—One, full time.
 District—One, part time.
35. Sonoma :
 County—One, full time.
 Cities—Santa Rosa—One, full time.
 Petaluma—One, part time.
 Districts—Two, part time.
36. Stanislaus :
 County—One, part time.
 City—Modesto—One, part time.
 Districts—Three, part time.
37. Tehama :
 County—One, part time. Office combined with that of health work.
38. Tulare :
 County—One, full time.
 City—Visalia—One, part time.
 Districts—Three, part time.
39. Tuolumne :
 County—One, part time. Office combined with that of school hygiene.
40. Ventura :
 County—One, full time.
 City—Ventura—One, combined with that of school nurse.
 Districts—Four, part time.
41. Yuba :
 County—One, part time. Office combined with that of health work.

California's problem in school attendance being more a rural than an urban one, the emphasis of effort has been placed upon securing supervisors of attendance for the counties rather than upon extension of the service in the cities. If the foregoing listing of appointments were indicated upon a map of the state, it would appear that all the counties south of the Tehachapi are now supplied with county officers as are the counties of the San Joaquin Valley. Of the coast counties, those from San Diego northward to Monterey, inclusive, have made appointments, and also San Francisco, Sonoma and Del Norte. The bay counties, excepting San Mateo and Marin, are supplied. In the Sacramento Valley, appointments have been few. Of this group, Butte, Yolo, Colusa and Placer have immediate need of full-time officers. The same is true of Napa, San Benito, Lassen, Humboldt, Mendocino and Modoc. The remaining counties, mountainous ones with lesser population, do not need full-time attendance officers, but would probably be best served by combining the work of school attendance with the duties of a public health nurse.

Summarizing, the appointments made are as follows:

Counties with full-time supervisors of attendance.....	19
Counties with part-time supervisors of attendance.....	17
Counties with city and district supervisors only.....	5
Counties with no attendance officers of any kind.....	17
Total.....	58

The counties without attendance officers are as follows: Alpine, Amador, Butte, Colusa, Calaveras, Inyo, Lake, Mariposa, Mendocino, Mono, Placer, San Benito, Sierra, Trinity, Yolo, Marin and Sutter.

Elsewhere in this report figures are given on school attendance. They are expressed as *average daily attendance* (derived by dividing the aggregate of days of individual attendance in each district by the actual number of days taught in that district) and as *state enrollment*, which represents the actual number of pupils enrolled in the various types of public schools during a school year, each pupil being counted but once, but counted if in attendance for only one day.

These figures, while valuable and necessary for the apportionment of school funds, are inadequate as a measure of the enforcement of school attendance because (1) the state enrollment is not given in its relation to school age population; (2) the state enrollment is classified by type of school attended and not by the age groups governed by school attendance laws; the elementary enrollment, for instance, including children under eight years of age (the minimum compulsory age), and the high school enrollment, including all pupils in attendance whether beyond the maximum compulsory attendance age or not; and (3) comparison between the average daily attendance and the enrollment in any district must be interpreted in the light of local conditions to have any value as a test of efficiency. These conditions can not be stated in all their complexities. An average daily attendance which is high; percentage of the enrollment may mean, on the one hand, that much effort has resulted in regular attendance, or it may mean, on the other hand, that the "difficult" children and the itinerants, whose stay in the district it was known would be brief, were not enrolled. Conversely, a low percentage of attendance in a school may mean poor attendance work or it may mean the best of effort in a community of varying population. Without a comprehensive continuous school age census with which the school register figures can be compared, there can be no reliable statistics on the efficacy of the compulsory education laws.

An effort has been made to have the school register more indicative of attendance conditions. A column has been added whose entries will throw into relief the times of absence of each pupil enrolled. The total days of absence added to the total days of attendance will give the actual days of enrollment. These figures taken in relation to the days that school is maintained should focus attention upon continuity of attendance.

Respecting the appointments of supervisors of attendance, the chief accomplishment lies in the improvement of personnel. This would appear to be due to a better understanding of the scope and value of attendance on the part of the superintendents of schools rather than to any increase in requirements of the supervisor of attendance credential set by the State Board of Education.

The day of the truant officer is definitely passing, although he may still be found here and there doing petty police duty. His place is being taken by the person who, first of all, is capable of interpreting the public schools to parents, to boys and girls and to the public; who can interpret a child's social and industrial environment to his teacher and who can present the enforcement of school attendance to the public as an enterprise calling for the best of community effort.

No county having put on a full-time supervisor of attendance fully certificated for the work, has discontinued the service. In each instance

it has been found to "pay" not only in increased average daily attendance and augmented school funds, but also in better school morale.

II. *The making out and distribution of forms for taking the annual registration of minors as required by section 1662 of the Political Code.*

In the fall of 1922, new forms for the registration were prescribed. They were made as simple as conformity with legal requirements and endeavor to make expenditure worth while, would permit. The same forms were used in 1923.

The law, as a state-wide instrument for the registration of minors, is a dead letter. Los Angeles and a few of the smaller cities have proved to themselves the value of a yearly count of their school age population. These places would no doubt continue the work even if the law were repealed. Other places need a registration but have never done the work well enough to profit by its possibilities.

The weakness of the present law lies chiefly in placing the responsibility for registering children with the parents and in fixing no penalty for failure to comply with the law.

Knowing the value of a complete registration and the inability of the present law to accomplish such, a bill was introduced in the legislature of 1923 to amend the section to effectiveness. This bill passed both houses, but was vetoed by the Governor. A second bill, carrying a repeal of the present registration of minors law, was then introduced and was passed by both houses, but it failed to receive the Governor's signature. Further effort to amend should be made in the legislature of 1925.

III. *The distribution of working permit forms and the filing of duplicates of all permits granted and of reports on violation of the Child Labor Law sent to the Superintendent of Public Instruction by the Commissioner of the Bureau of Labor Statistics.*

No change has been made in the working permit forms since 1921. It is recommended, however, that both forms and procedure used in the granting of working permits be made as nearly uniform as possible for minors coming under the provisions of either the part-time or the full-time compulsory education law. In view of the fact that all employed minors are required to attend the part-time school, it is obviously desirable that there be no division of jurisdiction in matters pertaining to the related employment. Any amendment to either law that may be introduced in the legislature of 1925 should include this objective.

The following tables give the number of working permits issued in 1922-23 and in 1923-24 as reported by the city and county superintendents of schools to the Superintendent of Public Instruction, and by him in turn to the Commissioner of the Bureau of Labor Statistics.

Number of Permits to Work Issued to Minors, 1922-23.

Counties	14 years of age	15 years of age	Between the ages of 14 and 16 to work during out of school hours
Alameda.....	7	128	113
Butte.....	2	0	0
Contra Costa.....	2	8	6
El Dorado.....	0	1	0
Fresno.....	0	9	30
Glenn.....	1	0	0
Kern.....	0	2	0
Lassen.....	2	0	0
Los Angeles.....	113	875	609
Madera.....	1	2	3
Marin.....	0	1	0
Mariposa.....	0	1	0
Merced.....	0	1	0
Napa.....	0	3	43
Nevada.....	0	1	0
Orange.....	1	4	0
Riverside.....	0	1	0
Sacramento.....	7	59	83
San Bernardino.....	1	10	0
San Francisco.....	30	365	86
San Joaquin.....	13	7	0
San Mateo.....	2	5	0
Santa Barbara.....	3	9	0
Santa Clara.....	1	7	0
Santa Cruz.....	3	7	2
Siskiyou.....	0	1	0
Solano.....	0	2	2
Sonoma.....	1	2	5
Stanislaus.....	0	6	0
Sutter.....	0	0	3
Ventura.....	0	1	0
Totals.....	190	1,512	986

Number of Permits to Work Issued to Minors, 1923-24.

Counties	14 years of age	15 years of age	Between the ages of 14 and 16 to work during out of school hours
Alameda.....	15	140	128
Contra Costa.....	1	5	7
Fresno.....	1	13	22
Humboldt.....	0	5	19
Imperial.....	0	2	0
Kern.....	0	6	0
Los Angeles.....	108	986	593
Madera.....	0	5	0
Marin.....	0	2	0
Napa.....	0	1	44
Orange.....	1	1	0
Riverside.....	4	14	18
Sacramento.....	4	69	66
San Bernardino.....	0	5	0
San Diego.....	0	11	113
San Francisco.....	40	283	52
San Joaquin.....	1	10	0
San Luis Obispo.....	0	1	0
San Mateo.....	0	1	1
Santa Barbara.....	0	7	4
Santa Clara.....	0	3	28
Santa Cruz.....	0	1	2
Sierra.....	0	0	1
Solano.....	0	9	0
Sonoma.....	0	4	4
Stanislaus.....	2	4	0
Tulare.....	1	0	6
Totals.....	178	1,588	1,108

IV. *The establishing and maintaining of schools for the children of migratory workers in the rural schools of the state.*

A report on this project, as carried on from September, 1921, to January, 1923, has been filed as a separate bulletin. It gives in detail the procedure in setting up and maintaining schools for migratory children in accordance with an act of the legislature of 1921. It describes the schools maintained in various harvest centers, particularly walnuts, cotton and asparagus, and states certain conclusions reached through the experiment.

The conclusion of first importance and the one which has determined the trend of effort subsequent to the closing of the first experimental schools is that for the school attendance of the children of migratory laborers a separate system of state schools is neither necessary nor desirable.

It has been found that under certain conditions of preparation and cooperation the existing public school system can be stretched to make room for the migratory children during their successive periods of stay in different districts, and that this can be done without undue financial burden upon any one district and without school confusion for the resident children.

The conditions are:

(1) Each county subject to seasonal influx of family labor must have the services of a competent full-time supervisor of attendance who, through cooperation with growers' associations, farm advisers and labor agencies, can anticipate the approximate number of children needing additional school facilities and can assist the trustees in providing them; who can make the compulsory education law known to parents and employers and who can interpret the emergency needs of a district to the county superintendent of schools.

(2) The financial burden should be shared by district and county—the district providing building, equipment and supplies, and the county (from the supervision and emergency fund) paying the salaries of additional teachers at least for the first year. In the initial year, when there has been no preceding increased attendance to furnish additional school funds, the school building has sometimes proved a financial difficulty and has led to the use of tents, partitioned-off ends of warehouses, empty houses and the like. At times, the growers have come to the rescue and provided housing. In fact, the most successful schools have had this assistance. Such aid is entirely optional with the growers, but when it has been given, school attendance has been increased by their interest and a better school has attracted and held better labor.

After the first year or two, the individual districts profiting by the returns on increased average daily attendance are able to carry on the work as part of the regular school business of the district and to make budgetary provision therefor.

Assistance to the district from the supervision and emergency fund is legitimate for all districts having an average daily attendance of less than five hundred and is usually available.

(3) There should be separate ungraded classes for all children who can not slip easily into the regular school because of language handicap or retardation. Individual instruction serves such children best and

can be more easily given in an ungraded class. Teachers trained in Americanization work have been most successful.

(4) When the agricultural work is very light and without hazards, there should be an adjusted school day beginning not later than the field work. This provides for the whole family leaving the camp at the same time, the adults going to the field and the children to school. It safeguards the children against working before school and from being left alone at the camp. It also means that the school day is over when the midday meal is ready. It provides also that the children may work in the afternoons. The last is not a concession to child labor; it is a concession to labor-camp life. The whole adjustment is made in view of what seems best for the child in relation to his camp life and arranges that when he is not in school he is with his family. The school session comes first and is a full session meeting regular requirements of time for study and recreation. The hours remaining for work can not then exceed five.

(5) There should be a state representative who cooperates with county superintendents of schools, county supervisors of attendance, growers' associations and labor supply agencies in making the enforcement of school attendance law uniform, and in demonstrating to the heads of families that this law is operative in every district in the state and can not be evaded by changing camp.

The second conclusion reached was that, while the school attendance of migratory children could be secured while in each harvest, their education by such start-and-stop method was a doubtful accomplishment. Even with the hundred per cent efficiency that would enroll the child upon arrival and keep him in attendance until departure, the time lost in transit between camps and the confusion incident to changes in teachers, school building, playgrounds and the like, would allow for little school progress.

It would appear that the problem of the education of migratory children must be approached not only with the mechanics of their school attendance in mind, but with the whole question of their migration as well. To this end it is recommended that the State Department of Education cooperate to the fullest degree possible with any effort to lessen the areas of migration of the "followers of the fruit."

Violations of Child Labor Law.

The Bureau of Labor Statistics has reported to the Superintendent of Public Instruction the following complaints of violation of the Child Labor Law received by his office during the school year 1923-24.

These have been classified according to type of violation, but it should be understood that the groups are not mutually exclusive:

Employed without permits.....	63
Employed at night.....	21
Employed in prohibited occupations.....	8
Employed in excess of eight hours per day.....	32
Employed under minimum age.....	7
Unclassified	56
Total.....	187

Immigrant Children.

The United States Bureau of Immigration reports to the Superintendent of Public Instruction the names, ages and addresses of all children under 16 years of age whose destination is indicated as California. These are in turn reported to the persons in charge of school attendance in the prospective homes of the little immigrants. During 1922-24, the following, segregated by nationalities, were reported:

	1922-23
English	98
German	74
Dutch	15
Scandinavian	26
Magyar	2
Italian	92
Croatian	6
Hebrew	78
Slovak	9
Flemish	2
French	9
Greek	7
Hungarian	2
Welsh	2
Scotch	33
Armenian	44
Irish	17
Bohemian	1
Polish	4
Russian	6
Bulgarian	1
Spanish	7
Syrian	3
Mexican	484
African Black	1
Japanese	1
Total	1,024

	1923-24
English	67
German	140
Dutch	9
Scandinavian	61
Magyar	1
Italian	82
Croatian	3
Hebrew	45
Slovak	5
Flemish	2
French	23
Greek	7
Hungarian	1
Welsh	3
Scotch	33
Armenian	19
Irish	17
Polish	7
Russian	26
Bulgarian	2
Spanish	6
Syrian	4
Turkish	11
Roumanian	2
Portuguese	4
Bulgarian	1
Serbian	3
Maltese	1
Mexican	784
Japanese	2
Total	1,371

REPORT OF THE ASSISTANT STATE SUPERINTENDENT
OF PUBLIC INSTRUCTION.

In Charge of Adult Education.

HON. WILL C. WOOD,

Superintendent of Public Instruction.

SIR: In an interesting address before the British Institute of Adult Education, the Archbishop of York said:

"Society, after all, does not mean merely the arena in which individuals are free to develop themselves. It ought to mean a community which makes the best of its common life, drawing out the best in its members and giving them the best that has been treasured in the records of human thought, achievement and experience. The fulfillment of this ideal depends on education."

And again:

"Adult education must be the center of the whole educational system, the goal to which all its parts converge. At present it is largely regarded as a by-product. We give our main thought and care to the education of the young, to the origins rather than the ends of education * * *. All education—elementary, secondary, university—must be held together by one question, dominant at every stage: 'How can the largest number of adult citizens become and continue to be educated men and women?'"

This newer conception of education is as yet scarcely given general recognition anywhere. We still are committed to the theory that all formal learning ends when the individual sets out to earn a living, marries and becomes a part of a new family unit.

The exigencies of earning that living, however, established one kind of adult education—namely, vocational education—and so long as a man needed a special skill in order to get or hold a position he attended a class organized to teach the subject. Therefore, education for adults which has the definite aim of increasing their earning capacity has become generally accepted. The wider purpose of education as conceived by Aristotle, "To help men to use their leisure well," or by Plato as "The training for citizenship," has scarcely found its rightful place in our scheme.

Certain beginnings have been made in that direction. The United States of America, with its rapidly increasing foreign-born population, millions of whom could not speak the English language, had a specific impulse to adult education. That impulse, so strengthened by the war, has now given Americanization, or adult immigrant education, a firm footing in the public schools. California was well in the vanguard in this movement and because, on January 1, 1925, California will have had for five years a Department of Adult Education charged with the instruction of foreign-born adults, it seems suitable that the biennial report to the superintendent from the director of that department

should be a summary of the work from the beginning instead of a record of the details of the past two years.

This report, therefore, will review briefly the needs for such education in California, the efforts that have been made to meet the need and the general aims and purposes of the department, both for the present and the future.

Foreign-born Population in California.

California has had as much need as any state to offer educational opportunity to foreign adults. The 1910 census gave her a foreign population of 586,432; the 1920 census 805,049. The nationality showing the largest numbers in both 1910 and 1920 were Italians, most of whom came to this country with little or no knowledge of English.

In 1920, in California, there were:

Italians	88,502
Mexicans	86,610
Germans	67,180
English	58,572
Canadians	57,256
Irish	45,308
Swedish	31,925
Russian	27,224
Portuguese	24,517
French	20,387

An additional problem is created by those persons in the state who can not read or write a single word in any language, who can not even write their own names. In 1920 there were 95,592 such in California, of whom 5359 were native-born Americans.

California has 11 cities with a foreign-born population of over 5000. The 1920 census figures are as follows:

San Francisco	140,200	foreign-born
Los Angeles	112,057	foreign-born
Oakland	45,162	foreign-born
San Diego	13,295	foreign-born
Sacramento	10,873	foreign-born
Berkeley	9,573	foreign-born
Fresno	8,552	foreign-born
San Jose	7,820	foreign-born
Long Beach	6,799	foreign-born
Pasadena	6,785	foreign-born
Alameda	5,877	foreign-born

It is not only in the cities that one finds need for teaching English. There are vast areas which have no urban centers large enough to have city school systems with a school superintendent, where the union high schools take the children from all the country schools in the vicinity. This constitutes California's real educational problem for foreign-born adults. In his book, "The Schooling of the Immigrant," F. V. Thompson estimates that the foreign adult living in rural or semirural sections of the United States has one-eighth as much opportunity to become an

American as his countryman who settles in the city. If America is to avoid the overurbanization of the immigrant, the public schools of the country must find some way of offering more nearly equal opportunity. In California, 145 union high schools outside the cities report a sufficient number of adults unable to speak English, living in their districts, to justify at least one class. To reach this rural population has been the particular task of the state department of education.

In the cities the foreign-born are employed much as they are in cities throughout the United States—in laundries, canneries, needlework factories, ship building, and wherever large numbers of employees are found. They do the roughest and most unskilled work as well as that of the most highly trained artisans. The potteries at Lincoln are typical. In the yard, hauling rubbish, carrying heavy irons, lifting and heaving, are the unskilled laborers. There, one does not hear English spoken. On the first floors, the bookkeepers, clerks, messengers boys, foremen, managers, are all American. Farther up, the molders, workers in the materials of the pottery are also American. But on the top floor, where the creative artists are at work—the designers and modelers and sculptors—there one hears again the foreign tongue and English only with an accent.

In the country districts, one finds the farm laborer and very often landed proprietor a man of foreign birth. As a proprietor, he is not always making a success of it, for he does not know American farm methods, land is too expensive to be worked in small acreage and machinery can not be purchased by the man of limited capital. Even the extreme frugality to which he is accustomed will not bring him through a bad crop season which leaves no earnings and many debts at the end of the year. The lot of the farm laborer is not altogether to be envied, either. In many cases, the short season does not afford sufficient work in one place to support a family throughout the year, and it is necessary to follow the crops up and down the state in order to find anything like steady employment. The same family may pick cotton in Imperial Valley, thin beets in San Bernardino County, harvest raisins in Fresno County and pick hops in Yuba County. Covering over a thousand miles a year in search of a living affords little leisure for education. It is this group, variously estimated from 15,000 to 40,000 families, which the public school scarcely reaches at all. Whatever effort this department has made has been expended in cooperating with the state supervisor of attendance in organizing the migratory school to provide for the children. For the adults it has seemed almost hopeless.

Other industries than agriculture in the less congested parts of the state call for the foreign-born worker—the mines and quarries in Amador, Calaveras and Mariposa counties, the fishing in San Francisco, Monterey and San Pedro bays, the lumbering and saw mills in Lassen, Mendocino, Humboldt and Siskiyou counties, the cement works in San Bernardino County, the sugar refinery at Crockett, the smelters at Selby and elsewhere in Contra Costa County. The railroads with their yards, construction work and section workers bring in the Mexican laborer and the Irish foreman—one of the amusing instances of the human diversity covered by the term "foreign-born." And always in California one finds the big construction work by which a new state

prepares for a greater and greater population. The new Edison dam above Lake Huntington, where 1500 to 5000 men are employed, uses a large proportion of foreign-born workers.

The following table gives the ten counties with the largest number of foreign adults, with the nationalities predominating:

	Foreign adults	
Los Angeles -----	161,787	Mexican, Canadian, English, German, Russian
San Francisco -----	141,124	Italian, German, Irish, English, French
Alameda -----	73,842	Portuguese, German, Italian, English, Irish
Fresno -----	28,102	Russian, Armenian, Mexican, Italian, Swedish
Santa Clara -----	21,949	Italian, Portuguese, German, English, Canadian
Sacramento -----	19,365	Italian, English, German, Canadian, Irish
San Diego -----	19,185	Mexican, English, Canadian, German, Swedish
San Joaquin -----	18,364	Italian, German, Mexican, Canadian, Russian
Contra Costa -----	14,583	Italian, Portuguese, Irish, English, Mexican
San Bernardino -----	12,565	Mexican, Canadian, English, German, Swedish

Establishing a State Department of Immigrant Education.

In January, 1920, California established a Department of Adult Education in the State Department of Education, and an Assistant State Superintendent of Public Instruction was employed to take charge of this work. However, this was not the beginning of immigrant education in the state. The Commission of Immigration and Housing, established by the legislature of 1913, had given serious consideration to the education of the foreign adult. The commission had made surveys of a number of cities where classes in English were held and reported on the unsatisfactory character of the teaching. Through their departments of camp inspection and the information bureau and complaint offices in San Francisco, Sacramento, Fresno and Los Angeles, they had gathered statistics showing the need for more American contacts and educational opportunity on the part of the foreigner. Most important of all, the commission prepared and was responsible for the Home Teacher bill, a law which made possible one home teacher in every school where there were 500 or more children; the duties of this teacher being confined to instruction and assistance of the foreign-born mother, who is the most neglected of all the members of the foreign community. The commission also printed and distributed the first set of lessons for use in these mothers' classes, and gave every possible encouragement to their author, Mrs. Amanda Mathews Chase, who made the home teacher a reality by giving over a year without salary to show the value of this new kind of school teacher. More will be said in another place of the development of the work of the home teacher.

When the State Superintendent of Public Instruction recognized the importance of giving official recognition to immigrant education, he was without funds, and the Commission of Immigration and Housing transferred to him a sufficient part of its budget to set up the new department and pay a salary to the new assistant state superintendent. The superintendent took over to this new post from the Commission of Immigration and Housing the Director of Immigration Education, who had been carrying on the propaganda and investigation in this field for a year and a half.

Before the year was out, it was evident that there was a distinct advantage in working inside the school system. The fact that a program

is official gives it sanction which it never has otherwise. Although there was not more real authority nor new legislation, the administrators in the schools gave a more sympathetic ear to the appeal to make provision in the budget for night schools. That the State Superintendent of Public Instruction was taking an aggressive attitude on the question changed the situation instantly. Throughout, the interest and leadership of the state superintendent has been an important factor in the growth of the work.

This does not mean that the lethargy, indifference and even prejudice of communities and school boards were easily overcome, or that this work was given any place comparable to that occupied by the education of children. In fact, the reaction from the war and the stir it had made for Americanization had already set in, and the old slogans "Why should we spend money on the foreigners who do not pay taxes?" or "If we spend it for night schools we are depriving our children," were invoked by the native-born American, whose training for citizenship had not taught him that the only safeguard for democracy is an educated adult population, that everyone pays taxes, whether he owns a house or rents a tenement, and that a new educational demand does not require abandoning old responsibilities equally important. A world that had been organizing itself to make sacrifices for war was resentful at the necessity of making sacrifices for peace.

Improving the Teaching Method.

In 1920 there were already many cities in the state offering classes in English and citizenship. One city, Los Angeles, on the advice of the Commission of Immigration and Housing, had employed a trained director for this work, who carried on teacher-training courses at the university in order to give the teachers on her staff some knowledge of the technique of teaching English as a modern language. Other cities, like San Jose and San Francisco, had had citizenship, or English classes for many years, but with a few rare exceptions practically all were taught by untrained teachers whose instruction of adults was patterned after the instruction of children, with little or no concession to the maturity or previous education of the students.

The first six months, therefore, were devoted to making plans for better teaching. In fact, all the work of the department falls into the two divisions of improving the method and extending the field. In improving the method, the first task was to see that teachers could get practical help. During 1920 the Commission of Immigration and Housing was devoting its attention to community organization as the best way to bring about the assimilation of the foreign-born. In the promotion of this task the Commission had the cooperation of the extension division of the University of California. As the schools are the natural center for any community organization, four training courses for teachers were given at Los Angeles, Fresno, Oakland and San Francisco, which at once interpreted the background of the foreigner and suggested a plan for his orientation in American life. Although teachers were in the majority, these extension courses were well attended by social workers, club women, business men and other representatives of the native-born. They served admirably to create a new attitude toward the whole problem and to weld together all the forces working for the amelioration of the difficult conditions which surround the newcomer.

An elementary teacher who successfully completed all the work of one of these institutes was granted a special credential for teaching foreign adults by the State Board of Education.

This was the beginning of a requirement of systematic training which, as years went on, took more definite shape. In the beginning most of the classes in the cities were conducted on the elementary basis, thus emphasizing the childish character of the work. With the enactment of necessary legislation and on the insistence of the assistant state superintendent in charge, practically every class in the state has been changed over and is administered as secondary education.

This was not easy of accomplishment, for in the larger cities it required a revolution in bookkeeping and other administrative arrangements. Superintendents had to spend many hours with the assistant state superintendent, rearranging schedules and working over probable financial and professional gains, before they could make the necessary adjustments. This was done, not because there is any closer relation between the work of the night school and the high school than between the work of the grades and the high school. Adult education is as separate and distinct as elementary education. Experience showed that it is more easily financed in this way, more economically administered and can demand better equipped teachers, especially prepared for this particular undertaking. At present, no one may teach the foreign adult who has not had at least two years' training beyond the high school and four years' teaching experience, in addition to six semester hours in especially designated courses. These courses cover a thorough study of methods of teaching English, with a review of the whole field of modern language instruction and the careful preparation of practical lessons for use in the classes. In every case, demonstration and cadet teaching supplement the lecture. In addition to teaching methods, these courses deal with the social and anthropological side of the immigration question—a study of migration and assimilation as a world-old problem and the specific causes and results of the enormous migrations to the American continent and the United States in particular.

For the sake of bringing to the teacher a more critical attitude and greater familiarity with America, a course in American political institutions is recommended. This deals with as many controversial questions in American life as can be discussed, and prepares the teacher in turn to deal with the questions asked and unasked which come to the mind of any stranger who has not our emotional bias in favor of the traditions of our own country. It seems logical that one who is to induct the foreigner into America and teach him English should understand English, the immigrant and America. And the force of that logic soon became apparent to the superintendents and principals, for the trained teacher held her classes and the untrained lost them after a few weeks. Adult education presents the acid test of our effectiveness, for there are no compulsory attendance officers to hold our students to the school.

Teacher-Training Courses.

The greatest help in teacher-training came from the cooperation of the universities. The private institutions have been of inestimable value and the state university in particular has rendered unique service.

The first community organization institutes were followed up during the summer by sessions at both Berkeley and Los Angeles, and from that time special courses, designated by the assistant state superintendent, have been offered at all the summer sessions. The assistant state superintendent has been invited to give courses whenever possible and for three summers accepted, in order to organize the method material and get in close touch with the teachers from all over the state. Over four hundred teachers were met in these three summer sessions.

The greatest contribution, however, has come from the extension division of the state university. During the spring of 1921, the assistant state superintendent held numerous conferences with a committee appointed by the president of the university to develop a method by which the university could cooperate with the schools for Americanization work. In the fall of 1922 the extension division employed an expert in immigrant education to give training courses to teachers who were already engaged in teaching foreign adults, wherever enough could be gathered together to warrant such a course. During the preceding year, the assistant state superintendent had held short institutes for all the teachers of foreign adults in the state, meeting in San Diego, Los Angeles, Tulare, Hanford, Fresno, Stockton, Sacramento and San Francisco. Some of these institutes lasted for two weeks and the response was so general, and demands for a repetition of this plan so numerous, that it was decided to establish a less haphazard arrangement following the same general plan. Miss Ethel Swain, whom the university chose for this position, has been giving courses for two years and is again engaged for 1924-25. Her classes have been held in San Francisco, San Jose, Mountain View, Stockton, Madera, Fresno, Kerman, Reedley, Hanford, Tulare, Bakersfield, Los Angeles, Long Beach, San Pedro, Santa Ana, Fullerton and Santa Barbara. The particular advantage of this plan comes from helping the teacher while she is at work. Every difficulty can be brought to the course for discussion. Miss Swain can visit the schools and use all the classes for demonstration and helpful criticism. The university can not be sufficiently commended for this splendid service which it has rendered to the public schools of the state.

That results are measurable here will be shown from the fact that whereas in 1919-20 only a small handful of teachers in Los Angeles had had any training for this work, in 1923-24 out of 895 classes maintained throughout the state, 85 per cent had trained teachers, and since 1920, including state and private universities as well as the teachers colleges at San Jose and San Francisco, extension summer sessions, upwards of 3000 teachers have taken the required training courses. More than half of these were already holding positions which they wanted to fill more efficiently.

Teachers' Organizations.

The most satisfactory part of the work of state supervision comes from the contact with the teachers. By far the larger number have chosen this teaching because of their keen interest in it, rather than for the remuneration it brings. They are prodigal of their time and effort, and ever ready to join a conference to discover new and better ways. For this reason, teachers' organizations in this department

have been particularly successful. The Alameda County organization was started soon after the assistant superintendent began work. Los Angeles city had organized without assistance and included all evening school teachers; later the San Joaquin Valley and southern California, and Santa Clara County, were organized. These groups hold most instructive meetings in their own localities and keep up an esprit de corps and a more or less continuous discussion of the best that has been formulated by experts all over the United States. Growing out of the summer session at San Jose and now carried on by these section organizations is the publication of a most valuable magazine—the Community Exchange Bulletin. Each section organization edits the bulletin once each year, so that all parts of the state know of the successful experiments elsewhere, the teachers in a given section are greatly stimulated by working together and much of the feeling of isolation which all experienced in the old days has been eliminated.

Organization and Expansion of Immigrant Education in Cities.

The training of teachers and the extension of work to new centers of activity had to go on side by side. For the first year much time was spent in the cities meeting with superintendents and boards of education, urging them to recognize the importance of adult education, and in planning adequate budgets to support the work. It had been the custom in the cities for the most part to carry on these classes in the evening high schools where the other night classes were held, such as the vocational and regular high school work for the native-born. The state department believed that this would reach only those foreign people who had already made a large number of American contacts and were no longer timid about going into new places. For those people who lived in foreign neighborhoods such a program would not serve. Boards of education were therefore urged to open classes in foreign communities. If no school building was conveniently available, the classes were put in stores or any other place that the board could rent.

Adult education demands the greatest flexibility in school administration. Former Los Angeles city superintendent, Dr. Shiels, was once heard to say that the poorest place to hold a night school was in a school, and the poorest time to hold it was at night. The idea that a class for foreign adults should be held in any place, and at any time that the people would attend it, was given wide circulation throughout the state. It was also apparent that the night high school principal who is engaging teachers to do all varieties of night school work is not always the best judge of a good Americanization teacher, nor is it satisfactory to leave the decision as to the setting up of classes for this work to a superintendent of schools who has too many administrative duties to undertake the special kind of organization. School boards were therefore urged to appoint directors of Americanization, whose duty it should be to discover just those neighborhoods within a city where the largest attendance could be counted upon and to find just the right teacher to deal with the particular foreign group. A very good teacher may be unsuccessful in teaching Mexicans because her temperament fits her to deal with Armenians or Japanese or North

Europeans. Without this kind of administrative direction a class is started in one school and continues year after year, although a large part of the foreign population may have moved to a new neighborhood. The director's salary is more than covered by the economy effected in efficient supervision.

Los Angeles city has developed the best administrative program of any city in the state. As the first to have a director of immigrant education, it later added a specialist in teacher-training who had unusual skill in the preparation of lesson material. This assistant in the department keeps in constant touch with all of the classes and knows precisely the kind of lessons that will be suitable for the needs of the individual students. She prepares and sends out to the teachers these lessons, which obviously have a timeliness and a local application that could not be found in any text book. Text material in the Los Angeles city schools is otherwise well cared for through the Los Angeles school library, where a librarian is especially assigned to the distribution of books for these classes. In this way it is possible to have the widest variety of texts. A class may use one or two sets of textbooks for a few weeks and return them to the library and get fresh material. In addition to the texts and lesson leaflets which are distributed, the librarian makes a collection of pictures, charts and other graphic supplements to the lessons, as well as patterns and drills and sample materials for the women's classes.

Since the director of immigrant education does no teaching and has no other duties outside the department, she is able to make the work of every teacher as effective as possible. In this particular instance, the director, Miss Flora D. Smith, an executive of marked ability with a rare vision, has the advantage of having had all of her experience and training qualify her especially for this type of work. She has the confidence of her staff because of their assurance that she can do all of the work herself. Where the director has other duties, such as acting as the principal of the evening high school or supervising part-time work, there is bound to be some loss of efficiency and such a high degree of precision is not possible.

There are 33 cities in California large enough to have city superintendents in charge of the entire system, elementary and secondary. In all of these cities there is some foreign population. In 1920-21, after one year of state supervision, 22 of these cities offered classes for foreign adults; in 1921-22, 28; in 1922-23 there were 25, and in 1923-24 there are again 28. The cities which do not offer classes are: Vallejo, San Luis Obispo, Oroville and Grass Valley. (For the completed list, see the statistics appended.)

The number of classes offered has shown a steady increase. By the end of the school year of 1921, there were 269 classes in city districts. In 1922, 402. This number dropped in 1923 to 398 and has increased in 1924 to 591. The increase in enrollment has been even greater than the increase in number of classes. By the end of 1921, there were 9088 people enrolled in these classes; in 1922, 14,741; in 1923, 21,162; in 1924, 30,566. In the year 1922-23 there was spent in the cities and high schools of California for immigrant education \$288,759.15; in 1923-24 there was spent \$374,632. The increased efficiency is shown

by the fact that the cities handled an increase of 48 per cent in the enrollment in 1923-24.

Organization and Expansion of Immigrant Education in the High School Districts.

Since the first year, the state department has directed its efforts most vigorously toward the organization of classes in the country districts. Before 1920, practically none of the high schools outside the city systems were offering classes in English or citizenship. There were a few straggling classes held in union high school buildings attended by more progressive foreign adults who lived near enough to the high school to make attendance possible. The legislation of 1919 providing maintenance for evening high school classes gave great encouragement to all adult education. By the end of the school year 1920-21, 35 high schools were offering classes; in 1922, 52; in 1923, 72; in 1924, 76. The organization of the high school work has been the most satisfactory attempt at rural adult education in this country. Whereas, in the beginning, all of these classes were held in the high school building, it was soon discovered that the foreign colonies are usually far from the center of the high school district where the high school building is to be found. Union high schools usually include in their districts from five to twenty-five elementary school districts. The elementary school is familiar to the foreigner and not so imposing as to discourage his attendance. The little country school could not support a night school, but the union high school is justified in setting up classes out in the country wherever at least fifteen people can be enrolled. This makes it possible for the high school to employ a full-time director of adult education. This director gets in touch with each elementary school in the high school union. He visits the homes of the children where English is not spoken, searches out the leader of the foreign colony and organizes classes at a time and place satisfactory to the foreign people.

As it is usually necessary to employ the country school teacher to carry on these classes, the director must prepare the lesson material and give the teacher the necessary training and supervision to make her work a success. By keeping in close touch with all the leaders amongst the foreigners themselves, the director is able to discover whether or not the instruction given is practical and suitable. These directors of immigrant education in the union high schools have become the guides and leaders of the foreign colonies. They come to know every foreign family throughout the entire countryside. As they drive about the country roads, they are continually stopped and asked questions and presented with the most personal and difficult problems. In some districts, as in Tulare, the director, in addition to his adult education duties, has been most valuable in cementing a friendly relation between the elementary and the high schools and in insuring a 100 per cent enrollment from the eighth grades of the grammar schools into the high school.

The most hopeful aspects of the Americanization work are developed in these rural communities. The intimate understanding of the foreigner which the trained director in the high school is able to acquire makes it possible for him to organize around the school much of the

social life of the community. The foreigner makes his contribution to this social life as he does nowhere else in America. The school is more grown-up in its manner than it can become in the city because it bears none of the day school traditions. It sometimes happens that a country school has a larger attendance at night than it has in the daytime. The moving picture machine and other necessary equipment is bought by the students. The school house is their club and general meeting place, and in the midst of the freedom and ease of association English is readily taught. One by one each nationality has been conquered by this method. In the beginning it was said that only the most ambitious groups could be reached in the rural districts. The long hours of work for the farmer would make it impossible for him to attend school. It was a familiar report from the board of high school trustees or high school principal, "We have Portuguese dairymen in this district, so it is no use opening a night school." However, after successive night schools were opened and attended almost wholly by Portuguese dairymen, the practical answer was given to the theory that no one will attend school in the evening who has to get up at three in the morning and begin milking cows. Somehow the dairymen found a way, when the social activities were made sufficiently engaging and the English sufficiently practical.

There is no more difficult nor important task than continuing to urge high school boards and principals to undertake this rural adult education. There are still 69 high school districts where classes should be offered. It is, however, time-consuming for the assistant state superintendent. It is usually necessary to meet three or four times with the high school principal and two or three times with the board of trustees before anyone is convinced that an experiment can be made and a trained director engaged, and even after a most successful year with a skilled teacher in charge the cry of economy in the district may frighten the board into abandoning the work.

The figure for the year 1924 which shows little increase over 1923 does not mean that no new schools have been started. It does mean that 18 districts were inoculated with the general panic and closed their classes. It is encouraging that even in so trying a year there were 22 others to open and take the places of the more timid. For the most part, however, these high schools which had undertaken work not only rejected every idea of retrenchment, but have tremendously expanded. In 1921 there were 77 classes in rural districts; in 1922, 140; in 1923, 234; in 1924, 304. The enrollment reflects the steady improvement in teaching. In 1921, 1380 were enrolled; in 1922, 3554; in 1923, 6301; in 1924, 9342—or an increase of 48.1 per cent over the previous year.

In order to urge city boards of education and high school boards of trustees to consider the importance of the adult immigrant education, the assistant state superintendent has visited 114 high schools and 33 cities, making an average of 8 visits per city and $4\frac{1}{3}$ per high school during the four and a half years since the establishment of the office. The increase in enrollment during that period in the cities has been 224 per cent, and in the high schools 530 per cent, making a total increase of from about ten to forty thousand, or 400 per cent, since the work started.

Legislation.

The legislation for immigrant education in California has made much of the increase possible. The first law to be initiated, the Home Teacher Act, was passed in 1915, as mentioned above, at the instigation of the State Commission of Immigration and Housing. The next law passed in 1919, section 2 of the second section of the part-time act, made it compulsory for high school boards to supply classes wherever twenty or more men and women between the ages of 18 and 21, unable to speak, read or write the English language with the proficiency of the sixth grade, could be found within a radius of three miles of the high school building. This law also made it compulsory for such persons to attend these classes when established by the high school. No effort has been made to emphasize the compulsory features of this law, but the high school boards have been more conscious of their duty because of this legislation.

A law similar in wording which deals with the adult over 21 was passed in the 1923 legislature. This requires high school boards to offer classes to adults who can not speak, read and write the English language with the proficiency of the sixth grade wherever twenty persons apply for such classes.

The naturalization law passed at the 1921 legislature, requiring school boards to offer classes wherever twenty-five or more applicants for the first or second papers asked for such classes, rounds out all the legislation necessary to carry on adult immigrant education. The law which provides for the financing of these classes is particularly well planned. It provides (see pages 284 and 289, Sec. 1760, California School Law, 1921 edition) for a bonus of \$80 from the state and \$40 from the county per unit on the first ten units of attendance in night school classes, and \$60 from the state and \$30 from the county on the second ten units of attendance, and \$40 from the state and \$20 from the county on the third ten units of attendance, making a total of \$2,700 a year bonus on the first thirty units of attendance. This is sufficient to pay the salary of the director and insure the district of enough state and county money to pay more than two-thirds and in most cases all of the cost of maintaining such classes.

The law passed in 1923 requiring districts to spend as much money on the maintenance of classes in any school year as was earned in the attendance in the preceding year gives a new hope of permanency to the adult education program.

Just as the class room methods and administration were at first modeled on the elementary and secondary education, so has the legislation followed in the footsteps of other school legislation, rather than making a clean break between the day-school for children and the adult classes. At the meeting of the high school principals in the spring of 1923, the assistant state superintendent had a special committee appointed to study all of the legislation which affects adult education and to prepare for some future legislature a law written with the distinctions of adult education well in mind, and creating a separate school department for this work. Such studies are now being made and a report from this committee will be handed in before the 1925 legislature to the superintendent of public instruction and the commissioner of secondary education. Whether it will be deemed wise to

enact legislation at this time is as yet uncertain. The research will be valuable, however, for future action.

It is to the generous financial support from state and county funds and the use of full-time teachers, that California owes her success in immigrant education. These full-time teachers can be specialists, giving all of their thought to the adult aspects of education rather than devoting only a few hours to this work after a full day spent with children. It is, of course, necessary to use many teachers who belong to the latter group, but so long as there is direction and supervision from specialists a high standard can be maintained. In 1920, when the state department was inaugurated, there were very few such full-time teachers; in 1924 there were 134.

Home Teacher.

The home teacher has probably been California's most outstanding contribution to immigrant education in the United States. By this means, the public schools gave their first recognition to the importance of the home as an educational agency. Visiting teachers, adjustment teachers and other public school officials concerned with the adjustment of the child are found in other states, but California was the first state to recognize the mother as the important factor in the home education and to give her public school service, whether her child had shown any maladjustments or not. It is not because the child is undernourished or tardy or absent or dull or sleepy that the home teacher visits the foreign mother. It is because she is a foreign mother. If her child is doing well in school, so much the better. It is still important that she learn English, have contact with American life and create for the child a home which will not be in conflict with his American education.

As has been said earlier, the home teacher bill was sponsored by the commission of immigration and housing and passed the legislature of 1915. It permits one home teacher for every 500 children in average daily attendance in the public school, and its particular purpose was for home work among the foreign parents. No school district had the temerity to undertake the employment of such teachers for the year 1915-16. In Los Angeles, however, Mrs. Amanda M. Chase gave her services for that year and part of the next in order to show the value of this kind of teaching. It was soon discovered that the home teacher formed a perfect link between the school and the foreign neighborhood. She interpreted the school to the foreign community and the foreign community to the school. All morning long she traveled back to the home of the children in attendance at the school and made friends with the mothers. The ultimate aim of all her contacts was the organization of classes where the mother would learn whatever she needed to know to make her a more effective head of her American household. Sewing classes usually made the first appeal, but a sewing class can soon become an English class.

In the second year both Oakland and Los Angeles were convinced, and employed home teachers. So long as there was not state direction in the department of education, there was some confusion as to the function and work of the home teacher, and an increasing tendency developed to use this person, who seemed the one free agent in the

school, for whatever emergency might arise. The assistant state superintendent, therefore, held a series of conferences with the home teachers, school principals and superintendents, to point out that, although the home teacher did not have the same categorical duties, her work was nevertheless as much defined as that of the fourth grade or kindergarten teacher and it was only by concentrating upon the field of her own work that she could produce results. If she were deflected to attendance problems or other difficulties which arose in the course of the regular school day, she would be doing the work of the principal or the grade teacher and neglecting her own assignments. This idea has now taken firm root. The home teacher does as much visiting in the home as she ever did, but it is all with a definite aim of reaching the largest number of foreign mothers in the community with an education to fit them for American life.

In the city districts the home teacher usually holds classes in the afternoon in the school building. In the morning she visits and holds smaller classes in the home for women who are too shy or too encumbered to go to school. Los Angeles has the largest number of these teachers who are working with the foreign mothers, reporting 49 for the year 1923-24. They work in the neighborhood of the foreign schools, in railroad camps, in congested foreign communities, in model cottages bought by the school in order to demonstrate the best American standards of living under difficult conditions, and they teach on the sidewalk and in the alley as they are making their rounds of the neighborhood, continually answering questions, giving information, straightening out difficulties and serving always as the doorway by which the foreign family may find the agency which it needs at the moment.

During the year 1923-24, San Francisco has made great strides in this field. For many years this city has doubted the efficacy of this type of work. During the past year, however, a program of expansion has been undertaken which has been more than justified by the results. Under the new director of adult education four new home teachers were employed. Care was taken to find well trained women and even in the first year in new fields they were able to show an attendance of more than twenty women a day in each of their classes. What this means to the future citizenship of the native-born children of foreign parents in San Francisco can not be measured.

Oakland, one of the first cities to undertake home teacher work, has not been able to expand with the rapidity of its first hopes. It has, however, furnished expert teachers to other cities in the state where the work was being inaugurated, and is probably responsible for expansion in new places which financial pressure made impossible in Oakland.

Outside the city systems, home teachers, as such, have not been generally employed. The directors of adult education, however, who are giving all of their time to organizing classes for foreign adults under the union high schools usually teach a few mothers' classes in the various elementary school districts in which they are organizing night schools. This gives the school a splendid contact with the foreign home and insures the night school's success.

Education of the non-English Speaking Child.

Just as it was difficult to define the work of the home teacher and keep the emphasis entirely on the adult aspects of her work, so it has never been possible to limit the work of the state department of immigrant education to the adult field. In surveying the state to discover just where the foreign populations live and to advise school boards and high school principals as to the extent and variety of their work, the assistant state superintendent in charge of immigrant education visited the elementary schools in order to learn the number of children who had come from foreign homes. This brought the alarming information that many children were entering our public school system with no ability to speak English; and because the teacher had had little or no preparation in dealing with these children they were rapidly becoming a retardation problem and sitting through the same grade two or three years without acquiring enough of the English language to keep up with the other children. It seemed absurd that a state should be concerning itself with teaching English to adults when the children of those adults in the elementary day schools were not learning English. Studies were made of the advanced grammar school grades and early high school, which brought most convincing figures to show that the foreign child was a laggard in many cases in those subjects which required a wide knowledge of language, and superior in those subjects where language was no handicap. The fact was also revealed that the foreign child dropped out of school at the end of the compulsory attendance age without having made a sufficient number of grades to insure him the education which should be necessary to cope with American conditions.

A less obvious but equally important fact was brought out by these visits to the elementary schools. The mingling of various nationalities, instead of producing a tolerance and understanding and sympathy between unlike peoples, was producing antagonism. The apparent ease with which the English speaking child, forced to make no adaptations, progressed through the schools, and the natural intolerance always displayed by the majority for any unlikeness in the minority, gave to the foreign child a handicap which created more of a barrier than the language. The teacher herself, usually with rather a provincial experience, did not understand how to use the traditions of the Italian, the French, Spanish and Oriental children as a way for enlarging the horizons of her American children and creating an international understanding which might be America's great contribution to world civilization.

At the very beginning, therefore, during the winter of 1920, a conference of representatives of normal schools was called to discuss this problem. Each normal school president sent his representative, and plans for the following year were formulated. Among the best of those plans was an institute to be held by each of the normal schools for its own constituency, in which the normal school faculty would lecture and hold demonstration classes for the teachers in the vicinity who could attend the institute, in order to make them conscious of this rather startling problem. With the cooperation of the assistant state superintendent, the normal schools carried out this program with remarkable enthusiasm. Institutes were held in Sacramento, Fresno,

San Jose and Santa Barbara. Classes of foreign children were taught for the observation of many hundreds of teachers. A discussion of the background of these children and the traditions and culture which they brought and the social significance of a class of mixed nationalities, give the teachers a new point of view about their foreign children, who often up to this time had been considered distinct liabilities.

The assistant state superintendent participated in all of these institutes and offered to do demonstration work in the classrooms of the teachers in attendance. Realizing that with all the other administrative duties only the most haphazard results could be obtained by the assistant state superintendent, an appeal was made to the Commission of Immigration and Housing to assist once more in the educational field and undertake an experiment in the education of the foreign child. To this end Mrs. Grace Stanley was engaged and ten schools throughout southern California were chosen as centers for experimentation. The superintendents and principals agreed to abandon the usual course of study and to give Mrs. Stanley complete freedom in directing the work of the teacher. Monthly conferences were held and material sent out. The school at Cucamonga was chosen as the center for experimentation and methods tried there were recommended in other places.

Before the experiment was completed, Mrs. Stanley became the commissioner of elementary schools and has therefore carried over into her supervision of all the elementary schools in the state the experience which she gained in this special study of one group of foreign children. As a result, it has seemed unnecessary for the assistant state superintendent to further concern herself in the field of elementary education, except with regard to teacher-training for this work. To this end there are three centers of teacher-training with special emphasis on the foreign child in the elementary school. The teachers college at San Jose is developing training for the rural school in the foreign community. Two rural schools are used for the cadet teaching—one at Milpitas and another at Centerville. Here the cadet teacher has an opportunity to discover the way in which the rural school may become the center which is the dominant factor for Americanization in the country.

Although teaching of the child is the first aim, the student teacher soon discovers that you can not teach the child except as a part of his home and environment. She is therefore led out into the community and is forced to bring the parents into the school for active participation in the life of the school. Cleaning up the school grounds, studying better methods of school sanitation, providing hot lunch, helping the parents to become naturalized American citizens—all are included in the technique of elementary teaching for a rural school.

At Fresno one member of the faculty has specialized on the best methods of speaking and reading to foreign children, and by combining supervision of reading in the city schools with her lecture work in the college is able to give demonstration and practice along with theory. It is hoped that this can be expanded to extension work throughout the county and that ultimately no teacher shall be graduated from this institution who has not had thorough training in dealing with the foreign child.

A Model Neighborhood School for Immigrant Education.

An experiment which is more far-reaching in its possibilities than any which has yet been undertaken is the program of the state teachers college in San Francisco. Through the interest of the directors of a settlement in the community, a piece of property was donated to the state to be used as a demonstration center for the best educational methods for a foreign neighborhood. This property, known as the People's Place, in the heart of the Italian community should eventually become a model for all public schools so located. For three years the state has maintained here a kindergarten taught by student teachers from the college. In addition, afternoon classes for mothers and evening classes have been held. A member of the faculty of the teachers college lives on the grounds and has become thoroughly familiar with the life and personnel of the foreign community which surrounds her on every side. Extension training has been given which is quickly reflected in the superior work done by the teachers of adults in the San Francisco city schools, but adult education is not the primary purpose of the use of the demonstration center.

The most important conception for the teacher of a foreign child to get is that she can not teach him apart from his traditions and environment. She can not make a good American out of him by cutting him off at the roots. Rather, she must undertake the most careful and tender transplanting. The teacher must know the child's mother, know her efforts and failures at adjustment in America, have appreciation and sympathy for her reverence for her European birthplace. She must know the social maladjustments in the foreign community in an American city, and recognize the long hours in which the child is being educated out of school in ways that will not contribute to his future citizenship.

For the year 1924-25, therefore, each of the teachers who receives her practice training in this demonstration center will have that work correlated in her courses in methods and in sociology. Field work and other neighborhood studies which will interpret her classroom experience will be assigned. She will help with the afternoon classes for women and with the evening school, not for their own sake but in order to understand better the children she is attempting to teach. Her history and geography will also be concerned with Italy and with comparisons between the life of the old world and the new. It is hoped that the training classes may be extended through the primary grades and that a community building may be built, largely financed by the Italians themselves, for carrying on educational work for the entire community. The city board of education has promised to assign teachers for the adult classes so that the teachers college may have no expense beyond the training of teachers for the elementary schools.

One sees teachers going out from this institution with a new attitude toward education and world citizenship. This is the only real hope for world peace. It must begin with an understanding, painstakingly worked out, which no longer decries everything that is different but finds in that ultimate civilization which man may work out a contribution from all the peoples of the earth.

Throughout the state the education of the foreign child is being given greater attention than heretofore through the appointment of super-

visors of immigrant education under the county superintendents of schools. These supervisors study the elementary schools in the rural districts where foreign children are in attendance, assist the principals to reorganize the classes, so that the foreign child may be given the greatest possible opportunity for practice in oral English, and in addition they stimulate the organization of classes for adults—so that the education of the foreign child and the parent may be carried on *pari passu*.

Citizenship and Classes Preparing for Naturalization.

The culmination of his educational experience comes when the foreign adult receives his American citizenship. Because we regard this as a purely subjective and spontaneous expression of his conscious adjustment, the state department for the first two years made practically no efforts to improve or direct the citizenship training. That most of it was bad and narrowly conceived did not seem a justification for an effort in this direction, since the real citizenship training came through outside contacts rather than through the school room. As the general school work adopted broader ideas and as the English teaching began to function effectively, however, the necessity for giving the foreigner an interpretation of political America became necessary. The classes which prepared for naturalization were doing this to some extent. However, the fact that the teacher was dominated by the knowledge that his success was to be rated by his pupils' ability to make precise answers to precise questions given by the Naturalization Examiner had a tendency to encourage cramming methods rather than the stimulating discussions suitable to an adult class in political science. The student himself, harassed by the terrors of the impending examination, was not in a happy frame of mind to think critically about political and social institutions.

Two plans to improve this condition have been adopted: First of all, in the training of the teacher for immigrant education, a course is now included in American political institutions. This course has been worked out by the assistant state superintendent and discussed with the members of the university faculties who are giving it. It is urged that these classes will not be informational but controversial. All of the problems of American life about which there is question are to be brought up for discussion. With this wider horizon the teacher will be less satisfied with a categorical question and answer class for his own teaching. The state department has provided an outline for the naturalization class, the introduction to which is quoted below, in order to show the point of view of this outline:

Outline of Course in Citizenship for the Use of Teachers in Naturalization Classes. Note to Teacher:

The teaching of prospective American citizens preparing for their examinations affords an opportunity for the teacher to enlarge his own ideas of government and to give searching inquiry to his own prejudices and convictions.

No teacher can give genuine leadership in this field who is not studying himself and constantly modifying and adjusting his own opinions in the light of new facts and experiences. It is only the teacher who is himself a student who can teach others to study and think constructively. It is therefore urged that the teacher continue to read for the stimulation of his own thinking books not only of facts about government but of opinion and comment on present day American institutions.

Government is never finished; it is always "a becoming". To know only those forms and institutions which are successful is to fail to lend a hand for the future. The teacher must be as aware of the criticisms as of the perfections. To this end a short list of books for the teacher's reading is appended to this outline. These are chosen not because of the finality of their judgments, but for their possibilities for provoking disagreement and thought.

The following outline for a course in citizenship for naturalization classes is indicative of the kind of study which should be undertaken. The questions at the end of each section have been made as provocative as possible. Their purpose is to invoke discussion and lead to further study. Few could be given a categorical answer, for the answers to many of them are still matters of dispute. However, these are the questions which every American citizen should be attempting to answer for himself. If a class launches into argument, it will begin to need more information and greater understanding will come.

Citizenship is not an accumulation of knowledge; it is a way of life. It is not achieved by learning the constitution by heart, but by active participation in the life of America. The discussion of the topics indicated here will give a man or woman more power for that participation.

After a class has spent a season working on these problems, it will be ready to receive its diploma and to be passed through the courts to undertake the responsibilities of citizens.

During the year 1923-24, conferences were held with the teachers of citizenship and the federal naturalization examiners and an agreement reached whereby teachers would ultimately be relieved of the worry of examinations and the students free to devote all their attention to a study of citizenship which would give them greater power for participation in the life of the community. Important paragraphs of this agreement follow:

Program for State of California.

Education for Foreign-born Persons Who are Applicants for Citizenship in the United States of America.

Purpose: An understanding of the political and social factors which determine the life of a citizen in the American democracy. To learn how to live together in modern America.

Methods: Close cooperation between the schools, the bureau of naturalization and the courts.

Part 1. The Public School.

I. Attendants.

- (a) All applicants for first papers who can be induced to enter the classes.
- (b) All applicants for second papers except those who show exceptional knowledge of American institutions.

NOTE.—Before a man is taken into the naturalization class he should have a thorough working knowledge of English.

II. Length of Attendance.

Until the purpose has been obtained. Course of study to be determined later. Good teaching methods should discourage short term courses of three months as too much like cramming.

III. Organization.

- (a) Carefully graded classes of applicants, of not more than thirty and preferably not less than ten in average attendance in a class, to meet as near as is practicable to the homes of the students.
- (b) Direct continuity between the classes in English for non-English speaking and foreign-born and the class for citizenship. The course of study in the evening school classes for English should be directly linked with that of the naturalization class, and work done in the former should be accepted in the latter as direct preparation for citizenship.

Part 2. The Bureau of Naturalization.

- I. Accreditation of all teachers who have (a) sent forty successful pupils for examination, or (b) taught for two years without the failure of one recommended pupil.
- II. Discreditation of any teacher who has recommended three pupils who fail in any one school year. (Students may come for examination without the teacher's recommendation.)
- III. Occasional visits by naturalization examiners to the classes of accredited teachers to see that the work stays up to standard.
- IV. Granting of certificates of proficiency or diplomas to all students recommended by accredited teachers upon cursory examination.
- V. Examination of all pupils recommended by teachers not yet accredited whether ready to go to court or not, and granting certificates of proficiency or diplomas to all who pass.
- VI. Certificates of proficiency to be binding on all other federal examiners, to be accepted without further examination when or wherever presented.
- VII. Due recognition by the Bureau of Naturalization that knowing the facts of the constitution alone is not sufficient evidence of a man's educational fitness for citizenship as a voting unit in democracy.

Methods of Teaching.

- (1) Entirely discussion methods with the introduction of as many controversial and provocative questions as the teacher can formulate, with constructive emphasis.
- (2) Class composed, not of teacher and class, but of one group of students searching for the best methods of forwarding the ideals of American democracy.
- (3) Subjects for discussion: Everything which affects the welfare of the individual in civilized society—health, safety, transportation, finance, education, justice, etc., as well as questions of control.

The department of naturalization has promised the fullest cooperation with the state department of immigrant education.

Cooperation with Volunteer Organizations and the Community.

One of the most important activities of the state department in the field of immigrant education has been obtaining the support and cooperation of the American community for carrying on this work. However well educated the foreign-born may be, or however eager he may become to make his contribution to American life, unless the American himself shows some willingness to receive him, his education will be futile. The department has therefore been very happy in the remarkable cooperation which it has had with the California Federation of Women's Clubs, the League of Women Voters, parent-teacher associations, and in some communities with the business men's luncheon clubs. The Federation of Women's Clubs has held citizenship meetings all over the state, has furnished funds for initiating school work, has had the most elaborate exhibits of foreign arts and crafts, working side by side with the women of foreign nationalities in preparing for these exhibits. Best of all, it has continuously, year in and year out, educated its own membership in the duties of citizenship of the native-born.

During the coming year the state department is furnishing an outline for the study of American citizenship and political institutions in the clubs all over the state. At the request of the assistant superintendent, the clubs made a contribution which enabled the state department to employ Miss Ethel Swain to write the text of seven sets of lessons for

use in adult classes. These lessons are printed by the state superintendent and sold at cost. The following titles are now being distributed:

- Lessons for Illiterates who speak English.
- Oral Lessons for Beginners—Women's Classes.
- Oral Lessons for Beginners—Rural Classes.
- Lessons for Intermediates:
 - Little Journeys.
 - Biographies.
 - Some Industries of California.
 - California People and Some of Their Laws.

The League of Women Voters has given particular assistance to the new ventures in adult education which will be described later.

In giving a report of a five-year period it is impossible to enumerate the many activities which must be undertaken in order to accomplish anything in a state the size of California. The assistant state superintendent has given hundreds of talks before every sort of organization which could be interested in the subject, has made two trips throughout the east studying the best work done in all the centers of immigration in the United States, has served as vice president of the section on immigration education in the national education association and planned and directed the program of that association at its annual meeting in San Francisco. Pamphlets have been written and edited on the education of the foreign child, the education of the adult, and the work of the home teacher. Statistics have been collected annually from each city school system and high school district and graphs and charts made to show the progress of work and need for further effort. Sums of money have been raised from private subscriptions to carry on temporary experiments and continuous effort made to give to the work broader implications.

Enlarging the Meaning of Adult Education.

After all, the real service of leadership which a state department can render is in sweeping away the obvious definitions of the task and enlarging the vision of its possibilities. In the beginning the practical need of developing a technique for teaching the English language and devising a practical method for administering adult education was the first demand on the time of the assistant state superintendent. In the main, the problems incident to these first steps have been solved. For the past year, whatever freedom there was from the routine of expanding the work into new territory or giving encouragement and stimulation to work already undertaken, has been spent in an effort to give a new meaning to adult education and to remove from immigrant education the peculiarity which it has had, and to exploit it as a basis for an adult education movement which would involve the entire adult population. This can be done in two ways: Wherever immigrant education is carried on in such a way that the night school ceases to be a scholastic institution and takes on a social character, the foreign-born will begin to find expression for its own gifts and endowments. In the eyes of the native population he will be given a new dignity, and an understanding between two groups, naturally antagonistic, can be developed.

The state office has therefore urged, particularly in those country districts where there is a meager social life, that the night school take on a community character and permit as much direction as possible from the people who attend. Letters urging the directors of immigrant education to study the customs and life of the foreign colonies have been sent out, material prepared on these subjects for their use and suggestions of plays and pageants have been distributed from time to time. Most gratifying results could be reported if there were space.

It is not by chance that San Jose has enrolled the largest proportion of its foreign population in the night schools of any community of the state. San Jose has had a long night school history and has had an enviable reputation for the character of its citizenship work. A superintendent with an unusual social vision, who employed as the director of immigrant education a woman of wide European experience as well as much experience of social service in this country, has had much to do with giving San Jose her prominent position. In each of the five centers of work outside the high school, the foreign adults of the neighborhood feel a real responsibility for the conduct of the school. The leaders of the foreign societies all work in close cooperation with the director and from time to time express their spontaneous appreciation of the work of the schools through their own preparation of a celebration to which the school faculty and American community are invited.

Santa Ana has achieved the impossible in developing leadership and capacity for organization among Mexican population, and has created a mutual sympathy between the Mexicans and the native-born that is most unusual.

The neighborhood schools of Los Angeles, with their cottages for centers of Americanization work, the citizenship classes organized as veritable civic bodies, throughout the San Joaquin Valley, are all heartening examples of a new day in adult education.

Universal Adult Education.

The response made by the foreign population has proven to the assistant state superintendent in her four years and a half of service that much power for the future America is being lost if the adult education of the state is to be confined to the education of the foreign-born and to those members of the native-born who are illiterates or interested in increasing their earning capacity through some vocational class. Throughout the world in the last ten years a new attitude has been taken on the relation of the public schools to society. The work of education is not done with graduation from grammar school, or high school, or university. With the complexity of social and governmental organization, with the complete changes effected in daily living through a new discovery like the automobile or the radio, it is necessary that education—even formal education—continue throughout life.

Everywhere in Europe, and in some places in America, adults who have been denied educational advantages in their childhood, or whose education was not adequate for solving the social and economic questions which come before an adult, have sought for a new means of renewing their contact with all the best of man's thought since the beginning of civilization. In order to understand this new movement

and to bring to California an expression of it which is suitable to her genius, the assistant state superintendent made a trip to Europe to study adult education where it had been best developed. In the Workers' Education Association of England, the people's colleges of Belgium, the youth movement in Germany, and the Danish high schools, one finds hundreds of thousands of men and women, many of whom spend all their life working with their hands, giving their evening hours to serious study of literature, politics, economics and science. America, in her prosperity, has not yet felt the need for this kind of an adventure. There is no question, however, that some response would be made if opportunity were given.

During the year 1923-24 an effort has been made to lay the ground for such an enlarged educational program as would create within any adult capable of feeling the need a desire for more knowledge and a better understanding of life. Meetings have been held throughout the year with all the administrators of adult education in various parts of the state, in an attempt to discover the best type of organization for carrying on this work. Adults will never submit to education over which they have no control or to courses selected for them. It will therefore be necessary to use whatever organization there is already in the community to further this program.

The league of women voters has been particularly aggressive in studying the field and in creating an understanding of the importance of the effort. The American federation of labor has already been committed to a program of workers' education to be carried out in cooperation with the extension division of the university. The state department of education has held conferences with presidents or their representatives of all the universities and colleges throughout the state, in order to work out better methods of cooperation between the public schools and the institutions of high education.

During the summer of 1924, the assistant state superintendent has held a class for the purpose of training teachers who could undertake this more advanced field of adult education, and during the winter of 1924-25 the assistant superintendent will cooperate with the cities of Los Angeles, Fresno and San Francisco in carrying on important experiments in this field. In San Francisco, two of the larger public schools will be used as demonstration centers and a course of study developed for adults which will make a clean break with everything which has been formulated in the public schools for children. A new approach to subject matter which is commensurate with the purposes of the adults in the class will give freshness to old material. In Los Angeles, special classes will be organized for various nationalities that have expressed a desire for higher education, and other classes will be held for the young women in the needlework industry who have already expressed their wish for a better understanding of their own future as industrial workers. In all of this, there is only a new application of an old idea. It was Plato who said that the best of education should be given to the rulers of the republic after they were thirty. In the American democracy, where all men are rulers of the republic, the process of education must be continuous and lifelong, and the public school must not be satisfied until it has given to all the men and women in its vicinity a sense of their obligations to be

untiring in their efforts to increase their own knowledge and consequently their own usefulness as citizens.

Respectfully,

ETHEL RICHARDSON,
Assistant Superintendent of Public Instruction,
in charge of Adult Education.

TABLE No. 1.

Growth and Development of Adult Immigrant Education in California 1920-1924.

	1920-21	1921-22	Per cent of increase	1922-23	Per cent of increase	1923-24	Per cent of increase
1. Number cities offering classes...	22	28	8	25		27	4
2. Number high schools offering classes	35	52	48	72	48	76	5
3. Total number classes in cities	269	402	49	398		591	48
4. Total number classes in high school districts	77	140	82	234	42	304	30
5. Total enrollment in city classes	9,088	14,741	62	21,162	30	30,566	44
6. Total enrollment in high school districts	1,380	3,554	157	6,301	46	9,342	53
7. Total enrollment for state	10,468	18,295	74	27,463	34	39,908	45
8. Total cost	No record			\$288,759.15		\$374,632.00	

TABLE No. 2.

California Cities Doing Americanization Work.

Name of city	1922-23		1923-24	
	No. of classes	Enrollment	No. of classes	Enrollment
Alameda	16	295	17	331
Alhambra	0	0	2	14
Berkeley	5	315	7	350
Chico	0	0	2	17
Eureka	2	39	5	96
Fresno	20	589	17	820
Long Beach	26	600	20	325
Los Angeles	151	10,540	281	14,037
Modesto	10	147	11	165
Oakland	44	2,101	51	2,379
Pasadena	6	310	7	400
Petaluma	2	44	5	176
Pomona	6	80	4	169
Richmond	3	187	16	341
Riverside	5	142	3	138
Sacramento	9	250	6	No report
San Diego	17	698	15	843
San Francisco	22	3,130	68	7,500
San Jose	22	803	21	1,505
San Luis Obispo	1	25	0	0
San Rafael	2	74	3	80
Santa Ana	9	180	8	205
Santa Barbara	6	241	4	195
Santa Cruz	2	48	2	35
Santa Monica	5	220	4	313
Santa Rosa	2	38	2	82
Stockton	No report	No report	7	No report
Visalia	5	66	3	50
Totals	398	21,162	591	30,566

Number of cities reporting classes, 1922-23.....25

Number of cities reporting classes, 1923-24.....27

TABLE No. 3.

California High Schools Doing Americanization Work.

County	High School	1922-1923		1923-1924	
		No. of classes	Enrollment	No. of classes	Enrollment
Alameda	Livermore Union	3	80	2	44
Butte	Durham	0	0	1	4
Contra Costa	Alhambra	0	0	5	343
	John Swett	11	542	13	738
	Riverview	3	166	6	225
	San Ramon Valley	1	5	0	0
Fresno	Caruthers	2	32	2	35
	Central	2	51	2	20
	Clovis	3	40	4	165
	Coalinga	0	0	2	10
	Fowler	4	101	2	37
	Kerman	2	55	8	254
	Kingsburg Joint	2	63	2	32
	Laton Joint	2	28	0	0
	Parlier	3	60	4	47
	Reedley Joint	4	80	5	150
	Riverdale	1	199	No report	No report
	Selma	9	266	12	430
	Sanger	3	160	3	119
	Tranquillity	3	85	2	39
Humboldt	Arcata	2	20	2	40
	Ferndale	1	35	No report	No report
Imperial	Calexico	2	112	2	99
	Calipatria	3	73	2	92
	Central	0	0	10	300
Kern	Kern County	10	120	10	230
	Maricopa	3	5	1	No report
	Taft	1	29	1	15
Kings	Corcoran	2	24	3	42
	Hanford	12	330	11	379
	Lemoore	7	209	5	No report
Los Angeles	Bonita	4	150	2	192
	Burbank	0	0	1	22
	Citrus	8	296	7	191
	Covina	2	39	0	0
	Glendale	2	17	2	No report
	Huntington Park	0	0	2	77
	El Monte	1	84	3	91
	Monrovia	No report	No report	13	79
	Puente	1	9	1	8
	Redondo Beach	2	54	2	39
	Venice	1	36	0	0
	Whittier	1	10	No report	No report
Madera	Madera	9	220	7	165
Marin	Tamalaips	0	0	1	22
	Tomales Joint	1	22	3	42
Mendocino	Fort Bragg	2	8	0	0
Merced	Hilmer	1	24	0	0
	Merced	0	0	3	90
	West Side	5	55	3	39
Monterey	Gonzales	6	113	4	163
	King City	1	No report	0	0
	Monterey	2	33	5	263
	Salinas	0	0	6	56
Napa	Napa	1	17	1	21
Orange	Fullerton	8	412	14	460
	Orange	2	65	3	136
Placer	Lincoln	2	No report	2	75
	Roseville	1	37	No report	No report
San Benito	San Benito	2	100	0	0
San Bernardino	Colton	2	100	0	0
	Chaffey	3	3	5	200
	Needles	No report	No report	4	92
San Diego	Coronado	1	25	0	0
San Joaquin	Lodi	0	0	2	49
	West Side (Tracy)	0	0	1	15
San Luis Obispo	Paso Robles	1	21	1	4
San Mateo	San Mateo	5	217	No report	No report
	Sequoia	1	22	3	96
Santa Barbara	Lompoc	0	0	4	183
	Santa Maria	3	18	No report	No report
Santa Clara	Campbell	0	0	1	38
	Mountain View	1	12	6	45
	Palo Alto	7	90	7	250
	West Side	0	0	2	30

TABLE No. 3—Concluded.
California High Schools Doing Americanization Work.

County	High School	1922-1923		1923-1924	
		No. of classes	Enrollment	No. of classes	Enrollment
Santa Cruz	Watsonville	1	24	1	20
Siskiyou	Siskiyou	2	143	3	127
	Siskiyou (Weed)	2	72	3	121
Solano	Armijo	0	0	2	107
Sonoma	Analy	0	0	3	490
	Cloverdale	0	0	1	35
	Healdsburg	0	0	1	23
	Sonoma Valley	0	0	2	24
Stanislaus	Hughson	8	93	8	72
	Patterson	2	34	2	30
	Turlock	1	17	8	123
Tulare	Dinuba	2	42	No report	No report
	Porterville	3	63	2	29
	Tulare	11	210	9	128
Ventura	Fillmore	0	0	2	169
	Moorpark	1	20	0	0
	Santa Paula	3	196	10	650
	Ventura	7	93	3	61
Yuba	Marysville	1	15	1	11
	Totals	234	6,301	304	9,342

Total number of high schools reporting classes, 1922-23.....72

Total number of high schools reporting classes, 1923-24.....76

Twenty-two new high schools were added to the list, but eighteen high schools dropped the work.

TABLE No. 4.

Immigrant Education in California Cities, 1923-1924.

Cities arranged according to percentage of foreign-born population which has been enrolled in classes. San Jose leads, with 19.2 per cent.

Cost of Immigrant Education in California Cities.

Name of city.	Total foreign-born population	Total Enrollment	Per cent of foreign-born population	Expenditure for immigrant education
San Jose	7,820	1,505	19.2	\$11,948.30
Modesto	985	165	16.7	2,600.00
Petaluma	1,221	176	14.4	1,320.00
Los Angeles	112,057	14,037	12.6	169,840.00
Santa Monica	2,646	313	11.8	970.00
Santa Ana	1,844	205	11.1	1,500.00
Pomona	1,539	169	11.0	1,303.25
Fresno	8,552	820	9.5	3,440.00
Richmond	3,602	341	9.4	3,093.00
Visalia	621	50	8.1	650.00
Salinas	713	56	7.8	
San Diego	13,295	843	6.3	4,536.00
San Rafael	1,332	80	6.0	990.00
Pasadena	6,785	400	5.9	3,500.00
Alameda	5,877	331	5.6	6,150.00
Santa Rosa	1,465	82	5.6	600.00
Oakland	45,162	2,379	5.3	13,050.00
San Francisco	140,200	7,500	5.3	45,000.00
Santa Barbara	3,864	195	5.0	4,100.00
Long Beach	6,799	325	4.7	4,250.00
Riverside	2,810	138	4.5	600.00
Berkeley	9,573	350	3.6	5,000.00
Eureka	3,122	96	3.1	200.00
Chico	803	17	2.1	100.00
Santa Cruz	1,852	35	1.9	636.00
Alhambra	1,139	14	1.2	425.00
				\$285,801.55

The following cities offer no classes or other opportunity for the education of foreign adults: Grass Valley, Oroville, San Luis Obispo, Vallejo.

No report: Sacramento, Stockton, San Bernardino.

TABLE No. 5.

Cost of Maintaining Classes for the Education of Foreign-Born Adults in High Schools, 1923-1924.

County	High school	Expenditure
Alameda	Livermore Union	\$230 00
Butte	Durham	
Contra Costa	Alhambra Union	2,400 00
	John Swett Union	11,251 85
	Riverview Union	1,319 00
Fresno	Caruthers Union	229 00
	Central Union	185 00
	Clovis Union	2,519 24
	Coalinga	168 00
	Fowler Union	210 00
	Kerman Union	3,000 98
	Kingsburg Joint	308 50
	Parlier	1,600 00
	Reedley Joint	750 00
	Selma	3,327 36
	Sanger	No report
	Tranquility	520 00
Humboldt	Arcata Union	250 00
Imperial	Calexico	240 00
	Calipatria	175 00
	Central	2,600 00
Kern	Kern County	2,100 00
	Taft	250 00
Kings	Corcoran	700 00
	Hanford	4,026 36
	Lemoore	No report
Los Angeles	Bonita	3,300 00
	Burbank	240 00
	Citrus	3,299 00
	El Monte	700 00
	Glendale	No report
	Huntington Park	479 00
	Monrovia	2,500 00
	Puente	100 00
	Redondo Beach	725 00
Madera	Madera	979 60
Marin	Tamalpais	400 00
	Tomaes Joint	252 00
Merced	West Side (Los Banos)	No report
	Merced Union	309 00
Monterey	Gonzales	2,100 00
	King City	No report
	Monterey	2,400 00
	Salinas	No report
Napa	Napa	200 00
Orange	Fullerton	9,050 00
	Orange	1,215 50
Placer	Lincoln	700 00
San Bernardino	Chaffey	1,000 00
	Needles	2,400 00
San Joaquin	Lodi	198 00
	West Side (Tracy)	400 00
San Luis Obispo	Paso Robles	74 00
San Mateo	Sequoia	725 00
Santa Barbara	Lompoc	1,395 00
Santa Clara	Campbell	400 00
	Mountain View	No report
	Palo Alto	2,752 00
	West Side	390 00
Santa Cruz	Watsonville	250 00
Siskiyou	Siskiyou Union (Weed)	2,500 00
	Siskiyou Union (Yreka)	350 00
Solano	Armijo	460 00
Sonoma	Analy	136 50
	Cloverdale	175 00
	Healdsburg	110 00
	Sonoma Valley	102 00
Stanislaus	Hughson	2,200 00
	Patterson	225 00
	Turlock	1,700 00
Tulare	Porterville	130 00
	Tulare	1,638 56
Ventura	Fillmore	519 00
	Santa Paula	No report
	Ventura	1,225 00
Yuba	Marysville	75 00
	Total	\$88,830 45

TABLE No. 6.

High Schools in Whose Districts There Are Adults Unable to Speak English Where No Classes Are Offered, Arranged According to Counties.

County	High school	Nationalities predominating
Alameda	Hayward	Portuguese
	Washington	Portuguese, Italian
Amador	Jackson	Italian, Mexican, Austrian
	Sutter Creek	Italian, Mexican, Austrian
Butte	Biggs	Portuguese, Chinese, Japanese
Calaveras	Bret Harte	Italian, Mexican, Austrian
Colusa	Princeton Joint	Portuguese
Contra Costa	Liberty	Portuguese, Italian
Fresno	Laton Joint	Portuguese
Glenn	Hamilton	German, Russian
Humboldt	Fortuna	Italian
	Ferndale	Italian
Imperial	Imperial Valley	Mexican, Hindu, Japanese
Los Angeles	Compton	Mexican
	Covina	Mexican
	Downey	Mexican
	Montebello	Mexican
	Venice	Mexican
Madera	Raymond-Granite	Italian
Mendocino	Anderson Valley	Italian
	Mendocino	Portuguese
	Point Arena	Italian, Slavic
	Willits	Italian
Merced	Dos Palos	Italian
	Hilmar	Swedish
Modoc	Modoc	French
Monterey	King City	No report
Napa	St. Helena	Italian
Orange	Anaheim	Mexican
	Garden Grove	Mexican
Placer	Roseville	Mexican, Italian
Riverside	Banning	Mexican
	Corona	Mexican
	Elsinore	Mexican
	Hemet	Mexican
	Palo Verde Valley	Mexican
	Perris	Mexican
San Joaquin	Escalon	Swedish
	Linden	Italian
	Manteca	Italian
San Luis Obispo	Arroyo Grande	Portuguese
	Coast	Swiss
	Margarita Black	Portuguese, Swiss
San Mateo	Half Moon Bay	Italian
Santa Barbara	Carpinteria	Mexican
	Santa Maria	Mexican
	Santa Ynez	Mexican
Sacramento	Courtland	Chinese, Japanese
	Elk Grove	No report
	Galt	No report
San Bernardino	Barstow	Mexican
	Colton	Mexican
	Victor Valley	Spanish
San Diego	Coronado	Mexican
	Escondido	Mexican
	Grossmont	Mexican
	Oceanside	Mexican
	Sweetwater	Mexican
Santa Clara	Gilroy	Italian, Japanese
	Live Oak	Italian
	Santa Clara	Portuguese, Spanish
Siskiyou	Yreka	Italian, Mexican
Solano	Vacaville	No report
Sonoma	Geyserville	Italian
Stanislaus	Oakdale	Italian
Sutter	Yuba City	No report
Tulare	Orosi	No report
Tuolumne	Sonora	Italian, Austrian
Yolo	Winters Joint	Spanish, Japanese

Total: 69 High schools where classes should be offered in 1924-1925.

Respectfully submitted.

ETHEL RICHARDSON,
Assistant Superintendent in charge of
Adult Education.

REPORT OF THE ASSISTANT SUPERINTENDENT OF PUBLIC INSTRUCTION.

In Charge of Statistics and Accounts.

HON. WILL C. WOOD,

Superintendent of Public Instruction.

SIR: Surveys and statistical reports prepared by the Assistant Superintendent of Public Instruction in charge of statistics and accounts are submitted herewith as follows:

- First: Survey of Union (Consolidated) Elementary Schools.
- Second: Statistical Survey of Junior High Schools.
- Third: Statistics of Acceleration and Retardation.
- Fourth: Problems of Teacher-Training and Supply.
- Fifth: The customary tabular statements reporting the condition, progress, services and financial transactions of all sections of the Public School System, Public School Offices and University of California.

Attention is directed to the fact that the requirements of section 1532 of the Political Code, subdivisions second and third, particularly relating to the date upon which the report of the Superintendent of Public Instruction must be rendered, are practically impossible of fulfillment and should be amended to conform to the present conditions of the public school system.

Respectfully,

A. R. HERON, C. P. A.,

Assistant Superintendent of Public Instruction,
in charge of Statistics and Accounts.

SURVEY OF UNION (CONSOLIDATED) ELEMENTARY SCHOOLS.

(Information for the year 1922-1923 is used as the basis of survey as the same facts for 1923-1924 can not be collected and tabulated in time for publication with this report.)

Values of consolidation of small schools are widely known. Three methods of consolidating the operation of elementary schools are provided in California.

One method is contained in section 1608a of the Political Code, adopted in 1923. This is a simple provision that one school district "may perform school service for another * * * and receive pay from the other * * * ", and sets up a prompt and direct process of entering into the necessary contract. This provision, being new, supplies no experience which can be surveyed at this time.

A second plan is contained in section 1617e of the Political Code; and provides that the trustees of one school district " * * * may

enter into contract * * * with any other elementary school district of the county * * * for the education of the children of the first district. The procedure for authorizing such a contract involves an election in the first district, and several necessary later steps. The payment for such service apparently must be made from state and county apportionments. The time for making such contracts effective is somewhat restricted. Relatively few districts have taken advantage of this law and none of them have been included in this survey.

The third method is the one used in the case of each district included in this study. It consists of the formation of a "union" elementary district by two or more separate districts. Each district must vote upon such proposed union. Each district entering such union continues its own existence, and receives its apportionments of state and county aid on the basis of its own average daily attendance. Legal provision for creating union elementary districts are contained in sections 1585 to 1591, inclusive, of the Political Code.

Exhibit I—General Data.

Union elementary districts in state-----	142
Original districts included in unions-----	*395
Schools maintained by union districts-----	173
Teachers employed by union districts-----	851
Pupils enrolled in union districts-----	26,542
Average daily attendance in union districts-----	22,587

Exhibit II—Districts Included in Union Districts.

76 Unions include 2 original districts each.
38 Unions include 3 original districts each.
17 Unions include 4 original districts each.
6 Unions include 5 original districts each.
4 Unions include 6 original districts each.
1 Union includes 7 original districts.

Exhibit II shows the composition of existing union districts in terms of the number of original districts which have entered each union district. It will be noted that more than half the existing union districts include two original districts each. Of the 395 original districts now in union districts, 152 are in two-district unions and 114 are in three-district unions.

Exhibit III—Schools Maintained by Union Districts.

128 Union Districts maintain 1 school each.
6 Union Districts maintain 2 schools each.
5 Union Districts maintain 3 schools each.
1 Union District maintains 4 schools.
1 Union District maintains 6 schools.
1 Union District maintains 8 schools.

Exhibit III shows the number of union districts maintaining one school and those maintaining more than one school.

Practically all the union districts—134 out of a total of 142—employed two or more teachers. The consolidation of two one-teacher districts into one union district did not generally result in a reduced teaching force. Of the existing union districts, 76 consist of two original districts each but only 8 of the union districts were served by

*Five original districts subsequently suspended.

one teacher each. This indicates that the first desire of the districts forming union districts has been to provide better school facilities for their children, not to reduce the cost of such schooling.

Exhibit IV—Statistics of Union Elementary Schools for 1922-1923 Classified According to Size of District Expressed in Terms of Teachers Employed.

1	2	3	4	5	6	7	8
Number of teachers employed	Number of union districts employing	Total number of teachers employed by such union districts	State enrollment in such union districts	Average daily attendance in such union districts	State enrollment per teacher in such union districts	Average daily attendance per teacher in such union districts	Cost per pupil on average daily attendance
1 teacher....	8	8	165	137	20.62	17.12	\$143.60
2 teachers....	30	60	1,369	1,125	22.82	18.75	117.64
3 teachers....	25	75	2,114	1,784	28.19	23.79	99.04
4 teachers....	18	72	2,209	1,911	30.57	25.15	82.65
5 teachers....	10	50	1,569	1,350	30.14	27.00	80.20
6 teachers....	6	36	1,152	1,022	32.00	28.39	87.80
7 teachers....	6	42	1,467	1,215	34.93	28.93	72.64
8 or more teachers....	39	508	16,497	14,043	32.47	27.64	77.89
Totals....	142	851	26,542	22,587	31.18	26.54	\$82.64

Exhibit IV presents various facts regarding union districts classified according to the number of teachers employed by the district.

Columns 6, 7 and 8 of this exhibit may be considered in the light of the general average of all elementary schools of the state. In the entire elementary school system, during 1922-1923, the state enrollment was 30.74 pupils per teacher; the average daily attendance was 25.87 pupils per teacher; the cost exclusive of transfers was \$82.57 per pupil. The cost of \$82.64 per pupil in union districts includes certain transfers which cannot readily be segregated; therefore the cost per pupil in union districts is actually slightly lower than in the elementary schools as a whole.

Of the original districts now included in union districts, over two hundred would otherwise exist as one-teacher districts. It is therefore interesting to examine the following 1922-1923 statistics of all one-teacher districts in the state not included in union districts:

Number of one-teacher districts not in union districts.....	1,850
Total state enrollment in such districts.....	32,431
Total average daily attendance in such districts.....	25,395
State enrollment per teacher in such districts.....	17.50
Average daily attendance per teacher in such districts.....	14.27
Cost per pupil in average daily attendance in such districts....	\$117.08

It has been impossible to make a direct study of retardation in one-teacher school districts as compared with union districts composed of two or more one-teacher districts. However, it is possible to determine that retardation is relatively higher in one-teacher districts than in larger schools.

In 18 counties, there are 633 elementary districts outside union districts and of this number 537, or 85 per cent, are one-teacher districts. In these counties, on March 1, 1924, 2053 pupils out of a total of 19,368 were "repeating" a grade—taking the same work a second time because of failure of promotion. "Repeaters" were 10.6 per cent of the total.

In one county containing one city of over 50,000 population, 33 districts included in unions, 54 one-teacher districts outside unions, and 21 larger districts, the following is reported:

In the city only, "repeaters" were 666 out of a total of 11,526; "repeaters" were 5.8 per cent of the total.

In the county outside the city "repeaters" were 582 out of a total of 6430; "repeaters" were 9.0 per cent of the total.

From these typical situations it appears that retardation and repetition of grades are likely to be much greater where one-teacher schools are the rule than where they are the exception. Mere size of schools has little direct relation to this relative efficiency. Indirectly, the elimination of one-teacher or one-room schools tends toward increased efficiency, first, by producing conditions likely to attract better teachers, second, by making possible specialization in primary and advanced grades, and third, by providing better equipment and better buildings at less cost.

The saving in building costs which results from one union school serving in place of two or more separate district buildings is a potent factor in promoting union districts. It is in theory partly offset by the cost of transporting pupils to the central location. However, Exhibit IV indicates no increased operating cost from the addition of transportation costs; therefore the economy of consolidated buildings must be accepted as absolute.

A partial survey in 1922 indicated the following facts regarding transportation in the union elementary districts reporting:

Median average distance (one way) of transporting each pupil	4 miles
Median average time (one way) for transporting each pupil	25 minutes
Median cost per pupil per mile for transportation	3 cents
Median number of pupils transported	55

Of the unions reporting in the above survey 24 reported on relative percentages of attendance to enrollment before and after formation of the unions; 20 reported gains and 4 reported losses, the average of all being a gain of 5.4 per cent.

CONCLUSIONS.

Few union elementary districts have been formed since the year 1921-1922. It appears that districts are now inclined to use the simpler provisions of section 1617e or section 1608a of the Political Code to accomplish the practical results of school consolidation without actual union. A survey will be made in the near future to determine the extent to which the schools are using these legal provisions, and the results of such contracts as have been made thereunder.

STATISTICAL SURVEY OF JUNIOR HIGH SCHOOLS.

Junior high schools have become so important a section of the public school system that statistics regarding them are greatly needed. As constituted, however, there seems to be no opportunity to treat them as a separate classification in the statutory reports. These schools by law include two grades corresponding to the seventh and eighth grades of elementary work and one or two grades of high school work. Distinct requirements exist for the lower two grades in junior high schools, relat-

ing to records of enrollment and attendance, provision of funds, certification of teachers and other matters covered by statute. Apparently it is necessary that all reports relating to junior high schools be so segregated as to include in elementary school reports all data relating to seventh and eighth grade attendance, and in high school reports all data relating to management, and to ninth grade attendance.

Information of prime value in matters of growth, cost, and service of junior high schools in the state as a whole has been difficult to secure, because of this necessity of dual reporting. To provide as far as possible a group of facts reflecting the present condition of junior high school development, the county and local school officers have cooperated with the state office in compiling the data for a special report which is submitted herewith. The report relates to all junior high schools existing as of June 30, 1924.

Limitation of Survey.

This study makes no attempt to treat of strictly educational aspects of the junior high school movement. No effort is made to deal with educational objectives, courses of study, distinctive methods of instruction, or similar problems, which are dealt with in a forthcoming publication of the State Department of Education prepared by the Commissioner of Secondary Schools.

The questions covered by the survey here presented are those that permit of statistical treatment, including types of administration, history, enrollment, attendance, graduations, retardation and acceleration, teaching force, and finance.

Definition.

In other states the term "junior high school" has been used to describe various units of school organization, in most cases consisting of grades seven and eight; grades seven, eight and nine; grades eight, nine and ten, or grades seven, eight, nine and ten. Units organized on the same plan have also been described as intermediate schools or upper grammar schools. In all cases the organization involves the factors of a separate grouping of selected grades for purposes of administration, and a revision of both courses and methods of instruction to suit the needs of the ages 12 to 14 or 15.

In California the grouping of seventh, eighth and ninth grades in "intermediate schools" began as early as 1910. Present legislation, dating chiefly from 1917, defines junior high schools very specifically. In both legal provisions and common usage the name "junior high school" has completely superseded "intermediate school" in this state.

A junior high school in California is a school unit, administered by a high school board, and including grades seven, eight and nine or grades seven, eight, nine and ten. Courses of study for junior high schools are subject to the approval of the State Board of Education in the same manner as those for regular high schools.

In other states, organization of "six-year high schools" has been provided and many such schools exist. Specific authority for such organization is not given in the laws of California; but in many cases junior high schools have been organized and practically attached to a senior high school. In many cases, the same buildings are used, the same principal and teachers serve both schools, and in effect the grades

seven to twelve are comprehended in one school. The state recognizes a junior high school when legally organized, and those attached to senior high schools are included in this survey; but their operation is obviously so different from that of separate junior high schools that separate statistical treatment is used in most phases of the study. Junior high schools reported as attached to senior high schools in the manner described are 27 out of a total of 86 junior high schools in the state.

Method of Establishment.

The law authorizing the establishment of junior high schools provides for their establishment by boards of high school trustees or city boards of education (section 1720, Political Code). In the case of a county or union high school district, the establishment must be by the written consent of a majority of the boards of trustees of elementary districts included in the high school district, or by authority of a majority vote at an election called for that purpose (section 1750a, Political Code). In a district governed by a city board of education the authority is practically automatic as the high school board and the elementary board are identical.

Of the 86 junior high schools existing as of June 30, 1924, 67 are in districts governed by city boards of education; 19 were established by written consent of a majority of the boards of trustees of the elementary districts included; and none were reported as established by authority of a special election for that purpose.

Time of Establishment.

The 86 junior high schools existing as of June 30, 1924, were established as junior high schools or intermediate schools in the years indicated in the following exhibit:

Exhibit No 1—Year of Establishment of Present Junior High Schools.

School year in which established	Separate junior high schools	Junior high schools connected with senior high schools	Total
1923-1924-----	9	5	14
1922-1923-----	14	2	16
1921-1922-----	5	5	10
1920-1921-----	9	2	11
1919-1920-----	--	2	2
1918-1919-----	1	2	3
1917-1918-----	--	4	4
1916-1917-----	1	2	3
1915-1916-----	5	--	5
1914-1915-----	1	1	2
1913-1914-----	--	1	1
1912-1913 or before-----	14	1	15
Totals-----	59	27	86

It will be noted that the years during and immediately following the World War are marked by a practical halt in the movement for the establishment of junior high schools. In the two years from 1911 to 1913, there were established almost as many junior high (or intermediate) schools, as during the seven years following. Since 1919-1920, however, the movement has progressed rapidly. Of the junior high schools reported as of June 30, 1924, almost half had been established within the past three years, and 60 per cent within the past four years.

In addition to the junior high schools included in this survey, the cities of Eureka, Sacramento and San Jose have adopted the reorganization program and will maintain junior high schools during the school year 1924-1925.

Related Senior High Schools.

In high school districts which have established junior high schools there are 67 senior high schools. Of these 27 are directly connected with junior high schools to such an extent that the two constitute virtually one six-year high school. Two others are two-year senior high schools including eleventh and twelfth grades only. Six others are three-year senior high schools including the tenth, eleventh and twelfth grades and not directly related to any junior high school. Thirty-two are full four-year high schools.

Elementary Enrollment in Junior High Schools.

Where junior high schools have been organized in union high school districts, the majority of the elementary districts within the high school districts continue to maintain seventh and eighth grades in their elementary schools. Where junior high schools have been organized under city boards of education, it has been possible in some cases to provide for all of the seventh and eighth grade pupils in the junior high school, leaving to the elementary school organization the responsibility for the first six grades only. The largest city where this accomplishment seems to have been possible is Berkeley. In Los Angeles city, nearly 80 per cent of the total seventh and eighth grade enrollment is reported as being cared for in junior high schools; in Oakland something over 60 per cent; in Fresno approximately 70 per cent; in Long Beach something over 70 per cent; in San Diego approximately 75 per cent. In San Francisco, the establishment of junior high schools has been more recent than in the other large cities. Buildings are being provided for this type of school as rapidly as possible but during the past year only about 10 per cent of the total seventh and eighth grade enrollment was cared for in junior high schools.

It is interesting to note that pupils enrolled in the seventh and eighth grades in junior high schools (including those connected with senior high schools) represent approximately 28.7 per cent of the total enrollment in corresponding grades in the entire state: pupils enrolled in ninth grade in such junior high schools represent approximately 27.8 per cent of the ninth grade enrollment of the state.

The seventh and eighth grade enrollment in these counties in which junior high schools exist represents 72 per cent of the total enrollment in such grades throughout the state. The ninth grade (or first-year high school) enrollment in these counties represents 69.2 per cent of the total ninth grade enrollment of the state.

In two of the 35 high school districts where junior high schools have been established, operation of the junior high school is not reported in such a manner as to permit of tabulation, due to incomplete organization.

In the 33 high school districts where junior high schools have been operated to an extent to permit tabulation, including junior high schools connected with senior high schools, the following results appear:

Eleven of the 33 districts indicate all their seventh and eighth grade pupils as being in junior high schools.

Three of the 33 districts report 90 per cent to 99 per cent of their seventh and eighth grade pupils as being in junior high schools.

Seven of the 33 districts report 61 per cent to 80 per cent of their seventh and eighth grade pupils as being in junior high schools.

The 21 districts reporting as above include about 96 per cent of the total junior high school enrollment of the state.

Ninth Grade Enrollment in Junior High Schools.

Greater progress appears to have been made in providing for inclusion of ninth grade (or first-year high school) pupils in the junior high schools, compared with inclusion of seventh and eighth grade enrollment, as indicated by the following:

Sixteen of the 33 districts report all of their ninth grade pupils as being in junior high schools.

Two of the 33 districts report 81 per cent to 90 per cent of their ninth grade pupils as being in junior high schools.

Four of the 33 districts report 61 per cent to 80 per cent of their ninth grade pupils as being in junior high schools.

Seven of the 33 districts report less than 40 per cent of their ninth grade pupils as being in junior high schools.

Teachers in Junior High Schools.

The types of certificates held by teachers employed in junior high schools indicate clearly the process of transition through which such schools are passing. Laws governing the employment of teachers in junior high schools permit holders of general elementary certificates to teach in grades of junior high schools corresponding to the seventh and eighth grades of the elementary school; authorize holders of special elementary certificates to teach in all junior high school grades the special subjects named in such certificates; provide for a junior high school credential authorizing the holder to teach in any grade of a junior high school or an elementary school; and authorize holders of secondary credentials to teach in any elementary or secondary grades including the junior high schools.

Relatively few junior high school teachers employed during 1923-1924 were holders of junior high school certificates. This condition raises an interesting question, inasmuch as this type of certificate and credential is designed especially to serve the needs of these schools. At least two factors are represented in the explanation; first, the recent establishment of this type of credential, and second, an apparent policy in some districts to establish a standard for junior high schools fully equal to that for senior high schools. For instance, in one large city employing 602 teachers in junior high schools not connected with senior high schools, 346 of those teachers have regular secondary (high school) certificates, 253 have special secondary certificates (covering the teach-

ing of special subjects in high schools) and 3 have regular elementary certificates, and none have junior high school certificates.

The following table indicates the various types of certificates held by all teachers in junior high schools not connected with senior high schools. Similar information for junior high schools connected with senior high schools has not been tabulated for the reason that the faculties of such schools are usually identical in large measure with those of the associated senior high school.

Exhibit No. 2—Types of Certificates Held by Teachers in Junior High Schools Not Connected With Senior High Schools, During the Year 1923-1924.

Certificate	Number holding	Per cent of total
Regular secondary	695	39.8
Junior high	265	11.7
Regular elementary	170	9.7
Special secondary	646	37.0
Special elementary	32	1.8
Totals	1,748	100.00

Acceleration and Retardation in Junior High Schools.

Included in the survey of acceleration and retardation which is a part of this report are items of information bearing on the results of junior high school establishments in the saving of time of pupils. Exhibit No. 3 below deals with acceleration and retardation of seventh grade pupils in counties where junior high schools exist as compared with counties where no junior high schools exist. Exhibit No. 4 presents similar facts regarding eighth grade pupils.

Exhibit No. 3—Acceleration and Retardation of Seventh Grade Pupils as of March 1, 1924.

	In all counties having junior high schools	In all counties not having junior high schools	Total in entire state
Percentage of pupils accelerated.....	7.07	5.12	6.50
Percentage of pupils of normal ages....	58.31	55.10	57.37
Percentage of pupils retarded.....	34.62	39.78	36.13
Percentage of pupils repeating grade....	5.18	9.68	6.50
Percentage of pupils taking two grades in year.....	3.03	2.73	2.94

Exhibit No. 4—Acceleration and Retardation of Eighth Grade Pupils as of March 1, 1924.

	In all counties having junior high schools	In all counties not having junior high schools	Total in entire state
Percentage of pupils accelerated.....	7.48	5.77	6.97
Percentage of pupils of normal ages....	60.81	56.34	59.47
Percentage of pupils retarded.....	31.71	37.89	33.56
Percentage of pupils repeating grade....	3.83	7.85	5.03
Percentage of pupils taking two grades in year.....	3.22	3.08	3.18

Factors other than junior high school organization undoubtedly influence the conditions above noted. However, after allowing for all other measurable influences, it is clear that those areas which care for large portions of their seventh and eighth grade children in junior

high schools are thereby effecting very definite gains in eliminating retardation and repetitions of grades.

This is even more obvious when consideration is given to the length of time junior high schools have been in operation in the various counties, and the extent to which such schools care for the seventh and eighth grade pupils. Junior high schools in one of the largest counties date from 1922-1923 only, and in 1923-1924 included less than 10 per cent of the seventh and eighth grade pupils. If that county be eliminated from the junior high schools, the remaining counties will show the following results:

	Seventh grade pupils	Eighth grade pupils
Percentage of pupils accelerated.....	7.52	7.81
Percentage of pupils of normal ages.....	58.68	60.15
Percentage of pupils retarded.....	33.80	32.04
Percentage of pupils repeating grade.....	4.37	3.65
Percentage of pupils taking two grades in year.....	3.23	3.44

The omission of the county referred to in the foregoing also minimizes any doubt of the value of the comparisons, based on the assumption that counties having junior high schools are also the largest counties. The probably higher degree of retardation in small schools is also discounted by including the entire seventh and eighth grades of each county having junior high schools, although such counties also contain 483 one-room schools not in union districts.

It should be possible in the future to make a segregated report on retardation of seventh and eighth grade pupils in junior high schools for comparison with similar data in regular elementary schools. From the data now available, however, there is a definite indication that the junior high school aids directly in reducing loss of time due to retardation and failure of promotion.

Promotions From Eighth Grade.

With the adoption of junior high school organization, the end of the eighth grade ceases to be a point of completion or "graduation." The end of the ninth grade takes its place in the thought of both pupils and public as the point of passage from school to school with importance similar to elementary school graduation under the old type of organization.

The junior high schools report that during the year 1923-1924 a total of 11,710 of their pupils completed ninth grade. Of these 10,660 were in junior high schools not connected with senior high schools, and 1050 in junior high schools connected with senior high schools.

Promotions from eighth grade, or the number of pupils completing eighth grade, in junior high schools, is reported definitely for all but four junior high schools enrolling 1335 in the eighth grade. Including the incomplete figures for those schools, the reports indicate that 13,859 pupils completed eighth grade in junior high schools during the year 1923-1924.

This figure is practically subject to comparison with the total enrollment in the eighth grade in junior high schools, namely, 17,961. On this basis, the number completing eighth grade in junior high schools

was 77.16 per cent of the total number of individuals enrolled in eighth grade in such schools during the year.

In all schools of the state, including junior high schools, the individual enrollment in eighth grade during the year was 60,726; the number of graduates was 46,413, or 76.43 per cent, a slightly smaller percentage than in the junior high schools. In addition to this should be considered the fact that "promotion by subject" in most of the junior high schools transfers a large number of pupils to advanced work in certain subjects without recording such pupils as "graduating" from, or completing, the eighth grade.

Financial Data.

From the standpoint of finance, those junior high schools which are administered in direct connection with a senior high school present conditions entirely different from those of separate junior high school units. The organizations connected with senior high schools are in many cases not properly defined as "junior high schools."

Of the 27 schools reported as junior high schools connected with senior high schools, ten (10) are in districts serving rural or semirural communities, and have an average enrollment of less than 122, or an average of about 40 to each grade.

Costs of operation of junior high schools connected with senior high schools are not reported with sufficient definiteness to permit tabulation. In most cases it appears that costs of such junior high schools can not be accurately separated from those of the senior high schools. For all practical purposes, it is apparent that financial features of this survey will be more valuable if confined to those junior high schools which are distinctly of the type described in the law and whose financial records are definite.

Of the 59 junior high schools reported as distinct from senior high schools, one was operated for too short a period to provide any report. Three (3) of the other 58 report maintenance of seventh, eighth, ninth and tenth grades. Statistics for these three schools are presented separately from those of the three-year junior high schools, in Exhibit No. 5 of this survey.

Exhibit No. 5. Statistics of Junior High Schools Not Connected With Senior High Schools: Enrollment, Attendance and Financial Data for the School Year 1923-1924.

	Junior high schools maintaining grades 7, 8 and 9						Total
	Junior high schools maintaining grades 7 to 10	Enrolling less than 100	Enrolling 100 to 199	Enrolling 200 to 299	Enrolling 300 to 399	Enrolling 400 to 499	Enrolling 500 or more
Number of Schools.....	3	3	3	3	4	7	35
Total enrolled in grades 7 and 8.....	899	107	311	423	1,153	2,382	25,336
Total enrolled in grade 9.....	394	57	143	265	236	765	11,495
Total enrolled in grade 10.....	1,000						40
Total enrolled in all grades.....	1,393	164	454	688	1,389	3,147	36,831
Average daily attendance, grades 7 and 8.....	822	85	269	388	700	1,000	20,331
Average daily attendance, grade 9 and 10.....	323	46	111	191	225	618	9,156
Total average daily attendance.....	1,145	131	320	579	925	2,618	29,490
Expenditures for current purposes.....	\$195,987.89	\$20,951.90	\$69,428.69	\$88,312.59	\$103,401.26	\$285,676.99	\$3,029,059.06
Per capita cost of such expenditures on average daily attendance.....							
Expenditures for capital outlay.....	171.16	159.94	216.96	152.55	102.95	113.45	124.91
Tuition collected from (or expense paid by) elementary districts.....	54,942.80	566.13	570.23	2,835.05	1,058.97	8,158.13	669,398.72
Per capita cost to elementary districts on 7th and 8th grade average daily attendance.....	55,316.56	5,990.24	(a)13,211.59	23,137.49	(b)29,272.36	(c)85,570.44	(d)878,259.88
	67.30	70.47	(a)85.24	59.63	(b)52.09	(c)61.61	(d)57.93
							(e)1,090,758.50
							(e)58.52

- (a) Tuition not paid for attendance of 54 in one school newly organized during year. Tuition is for attendance of 155 in 2 schools.
 (b) Tuition not paid for attendance of 108 in one school where charge was offset by rent due to elementary district. Tuition is for attendance of 562 in 3 schools.
 (c) Tuition not paid or not reported for attendance of 511 in 2 schools. Tuition is for attendance of 1,380 in 5 schools.
 (d) Tuition not paid or not reported for attendance of 5,995 in 11 schools, being offset by rent or other charges. Tuition is for attendance of 15,239 in 24 schools.
 (e) Tuition covers attendance of 18,640 in 43 schools.

Conclusions.

The nature of this survey leaves untouched many points which are of great interest to educators and administrators. The limitations of the work prevent definite conclusions on many questions of both public and professional interest. Certain facts, however, may be stated as a summary of the study.

First, the junior high school movement in California is progressing so rapidly that it will soon be universal in areas where enrollments of 200 or more are available for junior high school grades.

Second, the cost is, and will continue to be, considerably greater for seventh and eighth grade pupils than under elementary school organization. The average per capita cost in junior high schools not connected with senior high schools is \$124.91. The average tuition for seventh and eighth grade pupils, based on local elementary costs, is \$58.52. The average per capita cost in all the elementary schools is \$81.24. The higher cost in junior high schools must be justified by the measurably greater value of the educational service.

Third, the cost in junior high schools is very much lower than in senior high schools—\$124.91 compared with \$211.82. This constitutes a saving in the case of ninth grade pupils largely offsetting the increased cost for seventh and eighth grade pupils.

Fourth, relatively lower costs for buildings and plant are indicated for junior high schools compared with senior high schools.

Fifth, junior high schools apparently improve educational service as measured by training of teachers, promotion of pupils, acceleration and retardation, and repetitions of grades.

Sixth, for purposes of economy, better administration and more accurate measurement of results, future legislation should provide for separate treatment of junior high schools in matters of legal control, apportionment of funds and statistical reports.

STATISTICS OF ACCELERATION AND RETARDATION.*

Reports of ages of all pupils in elementary schools on March 1, 1924, were collected by county superintendents of schools and transmitted to the state superintendent. A total of 584,968 children in grades one to eight inclusive were reported upon. A small additional group in ungraded classes was also reported upon but has been omitted from the tabulation.

So far as known, every child in the public elementary schools of the state on March 1, 1924, is included in these reports, with the exception of two one-teacher schools. The number covered by this survey is so large that it has been considered wise to analyze the results in some detail. The resulting tabulations are submitted as exhibits of this report.

Explanation of Terms.

Ages of children are reported in accordance with explicit instructions to teachers, simplified by a table indicating clearly, for purposes

*The Department of Education acknowledges with thanks the kindness of Dr. Virgil E. Dickson, Deputy City Superintendent of Schools, and Director of the Bureau of Research and Guidance of the Oakland City Schools, in conference and suggestion upon the subject of this report.

of the report, the age on March 1 of a child born on any given date. The statistical age then represents an actual age ranging from one-half year younger to one-half year older than the statistical age. Thus, the number reported as seven years old includes all who on March 1 were between six and one-half and seven and one-half; eight years old includes all between seven and one-half and eight and one-half.

“Normal ages” as used for respective grades are those which are nationally accepted as the result of general experience. In terms of actual years, such “normal years” are as follows:

First Grade	-----ages	$5\frac{1}{2}$	to	$7\frac{1}{2}$
Second Grade	-----ages	$6\frac{1}{2}$	to	$8\frac{1}{2}$
Third Grade	-----ages	$7\frac{1}{2}$	to	$9\frac{1}{2}$
Fourth Grade	-----ages	$8\frac{1}{2}$	to	$10\frac{1}{2}$
Fifth Grade	-----ages	$9\frac{1}{2}$	to	$11\frac{1}{2}$
Sixth Grade	-----ages	$10\frac{1}{2}$	to	$12\frac{1}{2}$
Seventh Grade	-----ages	$11\frac{1}{2}$	to	$13\frac{1}{2}$
Eighth Grade	-----ages	$12\frac{1}{2}$	to	$14\frac{1}{2}$

Probable Causes.

The tabulations of acceleration and retardation are presented at this time without the accompaniment of studies as to causes. Certain outstanding situations, however, demand some consideration aside from the mere figures.

It is found that in some counties where school equipment is poor, where most of the teachers are undertrained and where attendance records are low, there is nevertheless a low percentage of retardation and of pupils repeating a grade, or failing of promotion. The assumption is almost automatic that the poorer school facilities in some of these counties are accompanied by a lower standard for promotion of pupils.

Foreign Children.

Certain counties whose percentages of pupils retarded are extremely high are evidently serving as frontiers in the assimilation of foreign groups; schools equipped for the education of American born English speaking children are failing to serve as fully the needs of foreign born. Presumably the large elements of foreigners in many of the counties will swell the “retarded” groups for the additional reason that many of them have been deprived of opportunities for continuous school in previous years.

Other counties having relatively high school standards still show high percentages of retardation. In some instances considerable groups of migratory laborers are known to be required for the agricultural needs of such counties. The deficiency of school opportunities of children of such families may bear some relation to the retardation.

Comparison of Boys and Girls.

An interesting ratio is shown between records of boys and girls. Girls exceed boys in the percentage accelerated, the percentage of normal ages, and the percentage taking two grades in one year, and show smaller percentages than boys in those retarded and those “repeating” a grade. In all grades, 35.02 per cent of the boys are

retarded as compared with 28.42 per cent of the girls. The "repeaters" among boys are 11.55 per cent of all boys, and among girls only 8.94 per cent. These marked differences appear as early as the first grade, where retardation is 22.69 per cent among boys and only 18.83 per cent among girls, and where "repeaters" are 21.20 per cent of all boys and only 17.55 per cent of all girls. How fully this difference in progress is explained by natural differences in rates of maturity is not definitely ascertainable. Whether any part of it may be due to a tendency to adapt the schools more directly to the needs of girls than of boys may be worthy of consideration in future studies.

Periods of Greatest Acceleration and Retardation.

It will be noted that retardation reaches a maximum among both boys and girls in the fifth grade. It is known that a habitually retarded pupil is likely to spend an average of 1.5 to 2.0 years in each grade. Entering school at six or later, many such pupils will have spent so much time in grades one to five that the end of the fifth grade finds them at the limit of the compulsory education age; they accordingly "drop out" and do not appear in the record of later grades, thus tending somewhat to reduce the retardation above the fifth grade.

The percentage of pupils accelerated increases in each grade to the eighth, a natural result of the added opportunity for such progress offered by each successive year in the pupil's life.

Repetition of grades, or failure of promotion, is greatest in the first grade, while pupils are experiencing the transition from home life to school life, and the resulting readjustment, and is consistently reduced through all grades to the eighth. The first grade in school marks the earliest general application of any standard of accomplishment and reflects the inevitable differences between children, which differences are not recorded prior to school entrance. The only criterion for a child entering the first grade is age. His promotion from the grade depends upon accomplishment. Since the accomplishment of children in first grade hinges upon numerous factors such as native endowment, previous training, health, and irregularity of attendance, it is but natural that all of these operating together will produce a large percentage of failure.

Percentages taking two grades in one year are substantially constant in all grades from the second to the eighth, being generally slightly higher among girls than among boys.

Use of the Facts.

It is recognized that such age grade studies as this do not reveal whether instruction is good or bad in a school, nor do they show whether or not the work in any grade is up to standard. They do show the speed with which children move through the school and, still more important, they reveal something of the physical maturity of individuals who are thrown together to work as a group. Retardation, measured by chronological age, is not a sure measure of the service rendered by the schools. There is, however, some relationship between such retardation and the degree to which the schools have adjusted themselves to the needs of the pupils retarded. It is conceivable that a pupil fourteen years old in the fifth grade may be receiving there the most valuable instruction which the school can give him. It is more likely, however,

that he is entitled to a modified or altered schooling to fit his individual needs, rather than to be required to spend years repeating work which he can not successfully accomplish, at the same time serving as a drag upon all other pupils in the fifth grade class. In the promotion or failure of pupils, greater attention must be paid in the future to the factors of physiological and social adjustment of each child to the class in which he must work.

Studies of retardation may, therefore, serve to call attention to situations where large numbers of pupils in the schools are not receiving instruction fitted to their respective needs and capacities.

The importance of such situations may be emphasized by the cost feature. The direct and actual cost of teaching the same grade a second time to 60,163 pupils, at the average cost per pupil, is as great as the cost of maintaining all the elementary schools in the San Francisco and Santa Clara counties, or all the elementary schools in the Sacramento valley, or more than five times the entire cost of the state teachers colleges during the year 1923-24.

More serious, however, is the indirect economic cost of the loss of time of these 60,163 repeaters and over 186,000 retarded pupils. The principles of genuine economy demand that a pupil who lives through a year only once shall not be required to waste that year or any part of it in repeating needlessly the work of a grade.

In so far as retardation is the result of conditions within the school, it is obvious that true economy in education will result from the provision of better trained teachers through an adequately financed teacher-training program; through better supervision and adjustment within the schools by means of adequate provision for county, city or district supervision; and through provision of well adapted modern textbooks in ample number. Expenditures for these purposes represent investments which will directly contribute to a reduction of failures and retardation.

Exhibit No. 1. Acceleration and Retardation of Pupils in Elementary Grades as of March 1, 1924, Classified by Counties.

Counties	Pupils accelerated		Pupils of normal age		Pupils retarded		Pupils repeating grade		Pupils taking two grades in year	
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent
Alameda.....	2,527	5.15	33,563	68.42	12,965	26.43	4,649	9.48	1,763	3.59
Alpine.....	1	3.33	21	70.00	8	26.67	3	10.00	20	1.82
Amador.....	26	2.37	677	61.66	395	35.97	102	9.29	71	1.44
Butte.....	186	3.76	3,220	65.14	1,537	31.10	529	10.70		
Calaveras.....	38	4.73	488	60.77	277	34.50	37	4.61	37	4.61
Colusa.....	63	4.44	919	64.72	438	30.84	103	7.25	13	.92
Contra Costa.....	282	2.97	6,319	66.57	2,892	36.46	760	8.01	172	1.81
Del Norte.....	13	2.41	272	50.46	254	47.13	109	20.22	7	1.30
El Dorado.....	55	5.57	662	67.07	270	27.36	67	6.79	10	1.01
Fresno.....	1,182	4.70	15,822	62.84	8,173	32.46	2,667	10.63	926	2.68
Glenn.....	157	3.07	1,252	67.34	550	29.50	132	7.10	44	2.37
Humboldt.....	141	2.45	3,441	59.68	2,183	37.87	679	11.88	75	1.30
Imperial.....	263	3.61	3,617	49.60	3,412	46.79	878	12.04	439	6.02
Inyo.....	40	3.28	828	67.87	352	28.85	75	6.15	21	1.72
Kern.....	465	4.18	6,947	62.44	3,713	33.38	969	8.71	158	1.42
Kings.....	52	1.23	2,206	52.11	1,975	46.66	536	12.66	72	1.70
Lake.....	47	5.62	579	69.26	210	25.12	67	8.01	35	4.19
Lassen.....	47	2.97	903	57.04	633	39.99	239	15.10	9	.57
Los Angeles.....	9,330	4.02	132,091	65.38	60,612	30.60	18,768	9.28	7,078	3.50
Madera.....	158	5.80	1,692	62.09	875	32.11	231	8.48	70	2.57
Marin.....	211	5.50	2,684	69.99	940	24.51	275	7.17	61	1.59
Mariposa.....	30	7.32	230	60.98	130	31.70	70	17.07	17	4.15
Mendocino.....	157	3.61	2,603	39.88	1,587	36.51	362	7.33	41	.94
Mered.....	172	3.14	3,085	56.21	2,231	40.65	544	9.91	52	.95
Modoc.....	25	3.07	527	64.58	264	32.35	62	7.60	19	2.33
Mono.....	10	7.09	83	58.87	48	34.04	15	10.64	15	10.64
Monterey.....	113	2.59	2,509	57.60	1,734	39.81	435	9.69	54	1.24
Napa.....	69	2.96	1,524	65.47	735	31.57	186	7.99	46	1.98
Nevada.....	44	3.07	600	62.76	490	34.17	139	9.69	51	3.56
Orange.....	436	2.89	9,704	64.62	4,910	32.49	4,909	32.49	436	2.89
Placer.....	177	5.24	2,084	61.73	1,115	33.63	294	8.71	30	.80
Plumas.....	48	6.75	477	67.69	186	20.16	42	5.91	24	3.38

Exhibit No. 1—Acceleration and Retardation of Pupils in Elementary Grades as of March 1, 1924, Classified by Counties—Continued.

Counties	Pupils accelerated		Pupils of normal age		Pupils retarded		Pupils repeating grade		Pupils taking two years in grade	
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent
Riverside.....	312	3.26	5,286	52.26	3,967	41.48	1,465	15.32	201	2.10
Sacramento.....	556	3.82	9,823	67.45	4,185	28.73	1,277	8.77	214	1.47
San Benito.....	39	2.84	564	62.76	513	33.40	158	10.29	50	3.26
San Bernardino.....	375	2.46	8,727	51.29	6,132	40.25	1,499	9.84	336	2.21
San Diego.....	865	4.82	11,779	65.60	5,312	29.58	1,248	6.95	565	3.15
San Francisco.....	1,434	2.99	32,836	68.49	13,673	28.52	4,841	10.10	1,086	2.27
San Joaquin.....	362	2.75	8,175	62.04	4,640	35.21	1,519	11.53	222	1.68
San Luis Obispo.....	76	2.05	2,231	60.07	1,407	37.88	367	9.88	54	1.45
San Mateo.....	358	5.04	4,810	67.76	1,931	27.20	482	6.79	210	2.96
Santa Barbara.....	167	2.72	3,568	58.01	2,415	39.27	713	11.59	204	3.32
Santa Clara.....	741	4.40	10,032	59.61	6,056	35.99	1,912	11.36	262	1.36
Santa Cruz.....	269	5.23	2,529	63.32	1,256	31.45	396	9.92	34	.85
Shasta.....	105	5.00	1,282	60.98	715	34.02	151	7.18	61	2.90
Sierra.....	15	6.17	172	70.78	56	23.05	27	11.11	3	1.23
Siskiyou.....	118	3.81	1,844	59.56	1,134	36.63	325	10.50	37	1.20
Solano.....	151	3.62	2,630	62.98	1,395	33.40	408	9.77	79	1.89
Sonoma.....	418	4.81	5,319	61.20	2,954	33.09	922	10.61	389	4.48
Stanislaus.....	250	2.93	5,334	62.43	2,960	34.64	840	9.83	178	2.08
Sutter.....	68	4.31	1,079	68.47	429	27.22	147	9.33	92	5.84
Tehama.....	99	4.90	1,313	64.97	600	30.13	173	8.56	76	3.76
Trinity.....	13	3.86	205	60.83	119	35.31	30	8.90	14	4.15
Tulare.....	356	2.97	7,047	58.71	4,599	38.32	989	8.24	513	4.27
Tuolumne.....	45	3.39	897	73.02	287	21.59	287	21.59	20	1.50
Ventura.....	257	4.73	2,805	51.60	2,374	43.67	762	14.02	51	.94
Yolo.....	80	3.38	1,555	65.67	733	30.95	250	10.56	16	.68
Yuba.....	24	2.34	437	60.86	257	35.80	52	7.24	7	.98
Totals.....	23,978	4.10	374,788	64.07	186,202	31.83	60,163	10.28	16,840	2.88

Exhibit No. 2.—Percentage of Acceleration and Retardation of Boys in Elementary Grades, as of March 1, 1924, Classified by Grades and Years.

Grade	Percentage of boys accelerated			Percentage of boys of normal ages		Percentage of boys retarded									
	Three years or more	Two years	One year	First normal year	Second normal year	One year	Two years	Three years	Four years	Five years	Six years	Seven years	Eight years	Nine years	Ten years or more
First			1.57	35.99	39.75	13.65	4.48	2.01	.92	.71	.41	.25	.14	.08	.04
Second		.03	1.45	28.29	39.18	17.97	6.93	3.02	1.41	.85	.50	.20	.11	.05	.01
Third		.04	2.84	25.33	35.58	19.64	8.36	4.06	2.10	1.16	.49	.25	.09	.02	.04
Fourth		.12	2.93	24.00	33.65	19.57	10.40	4.85	2.59	1.19	.50	.14	.05	.01	
Fifth		.18	4.37	22.67	32.39	20.93	10.48	5.29	2.33	.96	.27	.08	.03		.02
Sixth	.01		4.92	22.45	32.02	21.11	11.49	5.03	1.96	.45	.10	.03	.02	.01	
Seventh	.02	.48	5.19	22.37	31.58	22.10	11.93	4.91	1.11	.21	.07	.02	.01		
Eighth	.05	.52	5.69	23.45	33.18	22.48	10.86	2.92	.63	.12	.05	.05			
Totals	.01	.19	3.37	26.29	35.12	19.19	8.96	3.91	1.65	.75	.33	.14	.06	.02	.01

Exhibit No. 3.—Percentage of Acceleration and Retardation of Girls in Elementary Grades as of March 1, 1924, Classified by Grades and Years.

Grade	Percentage of girls accelerated			Percentage of girls of normal ages		Percentage of girls retarded									
	Three years or more	Two years	One year	First normal year	Second normal year	One year	Two years	Three years	Four years	Five years	Six years	Seven years	Eight years	Nine years	Ten years or more
First			1.70	33.30	39.20	11.80	3.90	1.80	1.00	.56	.35	.20	.10	.07	.02
Second		.06	2.40	33.42	38.61	14.70	5.51	2.48	1.40	.68	.40	.21	.10	.03	
Third		.06	3.59	30.54	36.91	15.91	6.71	2.58	1.69	.80	.43	.22	.06	.01	
Fourth		.18	4.51	28.53	35.58	16.61	7.84	3.40	1.97	.85	.35	.14	.04		
Fifth		.23	5.21	27.70	34.30	17.73	8.51	3.67	1.70	.70	.18	.04	.03		
Sixth	.01	.40	6.41	27.63	34.04	17.96	8.28	3.75	1.15	.27	.07	.01	.01		
Seventh	.02	.65	7.66	27.58	33.36	18.72	8.81	3.31	.73	.14	.01	.01			
Eighth	.03	.61	7.03	27.15	35.10	19.44	8.00	2.09	.50	.04					
Totals		.24	4.43	30.77	36.14	16.26	6.98	2.90	1.30	.55	.25	.11	.05	.02	

Exhibit No. 4.—Percentage of Acceleration and Retardation of All Pupils in Elementary Grades of as March 1, 1924, Classified by Grade and Years.

Grade	Percentage of all pupils accelerated			Percentage of all pupils of normal ages		Percentage of all pupils retarded										
	Three years or more	Two years	One year	First normal year	Second normal year	One year	Two years	Three years	Four years	Five years	Six years	Seven years	Eight years	Nine years	Ten years or more	
First				37.53	39.50	12.80	4.20	1.90	.95	.65	.40	.20	.12	.07	.02	
Second		.04	1.66	30.76	38.91	16.40	6.25	2.76	1.42	.77	.45	.20	.10	.07	.02	
Third		.05	3.20	27.83	36.22	17.85	7.57	3.54	1.91	1.03	.46	.23	.08	.04	.02	
Fourth		.15	3.69	26.17	34.58	18.15	9.17	4.15	2.29	1.03	.43	.14	.04	.01		
Fifth		.20	4.78	25.12	33.32	19.37	9.52	4.50	2.63	.83	.23	.06	.03		.01	
Sixth		.40	6.06	25.00	33.01	19.56	9.91	4.40	1.57	.36	.09	.02	.01	.01		
Seventh	.02	.57	5.91	24.92	32.45	20.44	10.40	4.13	.92	.18	.04	.02				
Eighth	.03	.57	6.37	25.32	34.15	20.94	9.42	2.50	.57	.08	.03	.02				
Totals	.01	.21	3.88	28.46	35.61	17.77	8.00	3.42	1.48	.65	.29	.13	.06	.02	.01	

Exhibit No. 5.—Acceleration and Retardation of Boys in Elementary Grades, as of March 1, 1924, Classified by Grades.

Grade	Boys accelerated		Boys of normal age		Boys retarded		Boys repeating grade		Boys taking two grades in year	
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent
First	827	1.57	40,091	75.74	11,991	22.69	11,194	21.20	557	1.05
Second	861	1.58	26,777	67.17	12,820	31.05	5,409	13.78	1,090	2.75
Third	1,172	2.88	24,790	60.91	14,738	36.21	4,478	11.00	1,370	3.37
Fourth	1,213	3.05	23,967	57.65	15,657	39.30	3,977	9.98	1,285	3.33
Fifth	1,715	4.55	20,741	55.09	15,217	40.39	3,329	8.82	1,170	3.11
Sixth	1,784	5.33	18,230	51.47	13,153	40.20	2,424	7.21	1,298	3.67
Seventh	1,710	5.69	16,483	53.05	12,331	40.36	2,319	7.59	1,818	5.88
Eighth	1,965	6.26	15,325	56.63	10,039	37.11	1,671	6.18	861	3.18
Totals	10,737	3.57	185,314	61.41	105,736	35.02	34,854	11.55	8,409	2.79

Exhibit No. 6.—Acceleration and Retardation of Girls in Elementary Grades, as of March 1, 1924, Classified by Grades.

Grade	Girls accelerated		Girls of normal age		Girls retarded		Girls repeating grade		Girls taking two grades in year	
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent
First.....	832	1.76	37,037	78.41	9,369	19.83	8,239	17.44	605	1.38
Second.....	901	2.46	26,401	72.03	9,347	25.51	3,911	10.67	1,216	3.32
Third.....	1,373	3.65	25,385	67.45	10,875	28.90	3,443	9.15	1,372	3.65
Fourth.....	1,718	4.69	23,466	64.11	11,419	31.20	2,880	7.87	1,174	3.21
Fifth.....	1,945	5.44	22,182	62.00	11,651	32.56	2,412	6.74	1,156	3.23
Sixth.....	2,198	6.82	19,883	61.67	10,159	31.51	1,765	5.47	1,113	3.45
Seventh.....	2,150	7.33	17,872	60.94	9,309	31.73	1,575	5.37	914	3.12
Eighth.....	2,124	7.67	17,248	62.25	8,337	30.08	1,084	3.91	881	3.18
Totals.....	13,241	4.67	189,474	66.91	80,466	28.42	25,309	8.94	8,431	2.98

Exhibit No. 7.—Acceleration and Retardation of All Pupils in Elementary Grades, as of March 1, 1924, Classified by Grades.

Grade	Pupils accelerated		Pupils of normal age		Pupils retarded		Pupils repeating grade		Pupils taking two grades in year	
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent
First.....	1,659	1.66	77,038	77.03	21,350	21.31	19,433	19.42	1,162	1.16
Second.....	1,492	1.95	53,178	69.07	21,667	28.38	9,380	12.92	2,306	3.02
Third.....	2,545	3.25	50,175	64.05	23,613	32.70	7,921	10.11	2,742	3.50
Fourth.....	2,931	3.84	46,433	60.75	27,076	35.41	6,857	9.07	2,450	3.22
Fifth.....	3,660	4.98	42,923	58.44	26,868	36.58	5,734	7.81	2,326	3.17
Sixth.....	3,982	6.06	38,113	58.01	24,612	33.93	4,180	6.38	2,341	3.56
Seventh.....	3,890	6.50	34,355	57.37	21,640	30.13	3,864	6.50	1,762	2.94
Eighth.....	3,819	6.97	32,573	59.47	18,376	33.56	2,755	5.03	1,742	3.18
Totals.....	23,978	4.10	374,788	64.07	186,202	31.83	60,163	10.29	16,840	2.90

PROBLEMS OF TEACHER SUPPLY AND TRAINING.

Various estimates have been made of the number of new teachers needed annually to serve the public schools in California. By careful analysis of records of the Teachers Retirement Salary Fund Board for the years 1921-1922 and 1922-1923, information on this subject has been obtained in more accurate and specific form than by any previous study. Presented herewith are, first, the most complete estimate previously made on the basis of general facts, and, second, the actual result of the study of two years' experience.

The following is a condensed summary of the estimate prepared in 1923 by the Deputy Director of Education, dealing with elementary schools only:

During the next ten years California must have 34,851 new teachers for elementary schools—8291 for new positions, 26,560 for replacements.

For New Positions.

During the past 14 years (from 1907-1908 to 1921-1922) the average biennial increase in the number of teaching positions in the elementary schools has been 10.879 per cent—almost 11 per cent increase each 2 years.

Assuming that the increases of the past 14 years have been abnormal and that for the next 10 years the increase will be only 8 per cent each 2 years, the number of *new positions* in the elementary schools for which teachers must be provided will be 8291.

For Replacements.

A study of records of graduates of one California normal school approximately 45 years after its establishment showed that the average teaching life of graduates to that date was less than 6 years.

Another California study indicated an average teaching life of 3 years among teachers of rural schools.

A survey for the Public School Teachers Retirement Board indicated yearly withdrawals and deaths approximating 16 per cent of the teachers employed.

Studies elsewhere in the United States indicate an average teaching life of 3 to 6 years.

It is conservative to estimate that replacements in California elementary schools must be 15 per cent of the total number employed each year. To be still more conservative it may be assumed that the replacements will not apply to the 8291 new positions.

On this basis, replacements alone for the next ten years will require 26,560 new elementary teachers.

The following specific facts are secured by the study of the records of the Teachers Retirement Salary Fund Board for the years 1921-1922, and 1922-1923, and corresponding official statistics:

During the year 1921-1922 there were employed in the kindergarten, elementary and high schools, a total of 25,040 teachers.

Of this number approximately 1200 were exempt from contributing to the retirement fund and approximately 23,840 were contributors.

Of these 23,840 who were contributors in 1921-1922, a total of 3162 did not contribute (and therefore were not employed) during 1922-1923.

Therefore, the actual number withdrawing from service was 13 per cent of the number employed.

The withdrawals among the "exempt" teachers would be greater in proportion, as all such teachers were in service before 1913.

The records are not segregated to show elementary teachers as a group. Observation indicates that withdrawals are more frequent among elementary teachers than high school teachers. No attempt is made to estimate the percentage of withdrawals among elementary teachers separately. The record of 13 per cent among all classes of teachers is accurate and sufficient.

Compared with the total of 25,040 teachers employed in 1921-1922, there were 28,283 teachers employed in 1922-1923—an increase of 13 per cent representing 3243 new positions.

For the year 1922-1923, therefore, the State of California was obliged to secure 6405 new teachers for kindergarten, elementary and high schools (aside from replacements of teachers exempt from the retirement fund contributions).

The teachers employed in 1921-1922 were distributed as follows:

In kindergarten schools.....	3 per cent
In elementary schools.....	71 per cent
In high schools.....	26 per cent

While recognizing that high schools are growing more rapidly than others, it is certain that nearly 70 per cent of the new teachers were needed for elementary schools—or approximately 4500 new elementary teachers.

To meet this need the state has provided seven state teachers colleges and the teachers college at the Southern Branch of the University of California. All these institutions combined were able, with the funds provided for 1922-1923, to supply less than 1500 teachers trained to teach in elementary schools—about one-third of the number needed. Private and other institutions supply a negligible number.

California is still depending on other states to train the vast majority of her teachers. To induce well-trained teachers to come from other states California must offer more attractive salaries as well as more attractive climate. From the standpoint of mere financial saving, it will obviously be less expensive finally for California to provide the necessary funds to enable her teachers colleges to train more instead of fewer of the young people of this state to teach in the schools of this state.

Too much importance can not be attached to the fact that the progress of California in improving the standard of training of elementary school teachers has not only been checked during the present biennium but that there was an actual though slight lowering of the standard. During the school year, 1920-21, 80.8 per cent of the teachers employed in the elementary schools were graduates of a normal school or college. For the school year, 1921-22, this standard had been improved so that 85.1 per cent of the teachers employed in the elementary schools were graduates of normal schools or colleges. The biennium covered by this report reflects very definitely the failure of California to provide adequate teacher training facilities to meet the increased needs of the schools. The percentage of elementary teachers employed who were graduates of a normal school or college was actually smaller each year than in the preceding year—84.6 per cent in 1922-23 and 84.4 per cent in 1923-24 as compared with 85.1 per cent in 1921-22.

PART III.

Letter of Transmittal and Report of the Commissioner of Elementary Schools.

LETTER OF TRANSMITTAL.

*To the Honorable STATE BOARD OF EDUCATION,
Sacramento, California.*

LADIES AND GENTLEMEN :

I have the honor to submit to you the report of the Commissioner of Elementary Schools for the biennial period ending June 30, 1924.

Respectfully submitted.

GRACE C. STANLEY,
Commissioner of Elementary Schools.

BIENNIAL REPORT COMMISSIONER ELEMENTARY SCHOOLS.

The field of elementary education is so well established that changes can be brought about only by slow process. With the passage in 1920 of Amendment Sixteen, resulting in improvement of the teachers' salaries and in providing for rural supervision, a great advance was made. Since that time there has been a period of quiet growth based on the advantages so secured. Many new movements are under way, but at the present time only indications of the trend of affairs can be noted.

TEXTBOOKS.

The Board of Education has adopted two new textbooks for use in the elementary schools—"Geography: Journeys in Many Lands" for the fourth grade, and "Primer of Physiology" for the seventh grade. In addition Dr. Herbert R. Stolz has prepared a course of study in health education for the use of teachers in grades first through sixth. A very valuable addition to the "Suggestive Course of Study in Geography" prepared by Miss Myrta McLellan has been made through the courtesy of Miss Donzella Cross, who has kindly given her consent to the State Board of Education to publish her list of records of the music of many lands. This correlation of music and geography will strengthen greatly the quality of work done in both subjects. Every teacher of geography and of music should be supplied with a copy of this new edition of Bulletin No. 2c.

An outline of study in civics has been prepared by your commissioner of elementary schools. This course in civics has a twofold aim. The first is to establish civic efficiency by giving children an opportunity to discover their special interests, so that they may know how they can best serve. Too many people go through life as square pegs in round holes, dissatisfied and unhappy and not rendering to society the full measure of which they are capable, because they have not found what they are fitted to do in time to prepare for it. The suggestions for study in the seventh year are designed to encourage each child to work in the line of his greatest interest, on the theory that society needs for its fullest development every human interest, and that civic understanding comes from seeing the relationship of the work of each individual to the whole. The outline presented is intended to be extensive enough to take up any interest the most unusual child is likely to have, so for this reason is altogether too extensive for any child to cover in its entirety. It is not intended to be followed in order, but each child should be allowed to choose his topic and go into it as deeply and as extensively as his capacity and materials for study will permit.

The aim of the civics as outlined for the eighth year is to show how we are related to our government. Since the state is closer to us than the nation, it has seemed best to use state government as the entrance into this department of human relationship, as many children are confused by the abstraction of national government.

The outline is presented with the idea that it should be revised at least as often as once in two years. Teachers and administrators are

urged to send in any suggestions which may occur to them as the children work with it. With the help of the school forces of the state we may eventually work out text material which will be of real service in teaching this most important subject.

DEMONSTRATION SCHOOL.

At the time of assuming the duties of the office of commissioner of elementary schools, your commissioner was engaged in making a special study of Mexican schools in southern California under the direction of Miss Ethel Richardson, Assistant Superintendent of Public Instruction, in charge of Americanization. The purpose of the study was to attempt to introduce procedures into these schools which would be more helpful to the Mexican children and enable them to reveal their native genius. The general failure to produce the desired intellectual and social results with Mexican children made a radical change seem necessary. To facilitate this work a demonstration school had been established at Cucamonga, San Bernardino County, under the direction of Mrs. Adelia Samuels, who had been previously engaged in demonstration work for Dr. Grace M. Fernald, professor of psychology at the Southern Branch of the University of California.

Two basic principles were laid down as the foundation for the demonstration school, in accordance with the practice already developed by Mrs. Samuels:

1. Consideration for the rights of others the essential requirement for individual freedom.
2. The right of the individual, who orders his life according to this law, to freedom to develop in accordance with his own genius.

At the close of the fiscal year 1922-23 the demonstration had proved itself of sufficient worth to make it desirable to try the application of the principles to schools of widely differing character instead of confining it to a single type. During the year 1923-24 similar schools were started through the cooperation of Miss Ada York, superintendent of schools of San Diego County, and Miss Catherine U. Gray, superintendent of schools of San Benito County. The interest has spread also to special fields, and teachers of art, music, physical education, and home economics are reorganizing their courses in line with the idea of adapting work to child needs. Since it was impossible for your elementary commissioner to continue to devote so much time to the foreign schools it seemed best to discontinue giving special time to them. Only one, the Macy street school, Los Angeles, continued to carry on the experiment.

DEPARTMENT OF CREATIVE EDUCATION.

Throughout the year the request from teachers for training in the technique of this new practice became so urgent that arrangements were made with Dr. Frederic Burk, president of the San Francisco State Teachers College, for a Department of Creative Education at the 1924 summer session of that institution. In addition to the work in the general elementary field, courses were offered in music, art, public speaking, and California history and civics.

FRIENDS OF MEXICANS.

The regional conference on illiteracy held in San Francisco under the auspices of the National Education Association in 1922 was the inspiration for San Bernardino and Riverside counties to hold a joint conference to consider the problems involved in those counties, where illiterates were mostly of Mexican nationality. Pomona College became interested and suggested that all friends of Mexicans in southern California be invited to a conference at Claremont. As the precedent had been established, your commissioner continued the custom and a second conference was called at Pomona College, November 10, 1923. Besides the talks of the teachers and others interested in educational and social work, an address was given by the Honorable Leandro Garza Leal, Mexican Consul at Los Angeles. The purpose of the conference is to promote a better understanding of the Mexican child and to present more effective ways of dealing with the Mexican population. Another conference will be called this fall, the tentative date being set for November 15, 1924.

RURAL SUPERVISORS' CONFERENCE.

One of the strongest agencies for the improvement of rural schools is the California state system of rural supervision. By the system of financial support in use in this state, fifty-five counties receive an apportionment from state and county funds for this purpose.

In order to secure unity of purpose a conference of rural supervisors was held at Riverside at the same time as the superintendents' convention. A very enthusiastic group of supervisors paid their own expenses to attend this conference, and met long hours to discuss their problems. An organization, which had started during the summer session, was perfected and local groups, following the division of the California Teachers Association, were provided for. A plan of cooperation by which suggestive plans and teachers' helps could be made available for all was worked out. It was requested that courses preparing for rural supervision be offered by the universities and teachers colleges, and that special standards of certification for this type of work be set up. Both of these requests were met during the year.

The special aim of the rural supervisors was to work for the release of teachers from their fears and limitations, and through them to make possible spontaneous growth in the children of rural communities.

RURAL EDUCATION CONFERENCES.

On May 26, 1924, Professor E. L. Eby of the University of California, Southern Branch, sent out invitations to organizations and persons interested in rural life to attend a rural teacher-training conference in Los Angeles. About fifty people representing farm bureaus, home demonstration agencies, county libraries, women's clubs, parent-teacher associations, county nurses, and others interested attended the meeting. After interesting and enthusiastic discussions of the problems the conference passed a resolution asking the State Board of Education to cooperate with the university in calling two conferences to be held during summer session, one in the bay region and the other in Los Angeles. Pursuant to this request the conferences were called by Pro-

fessor E. L. Eby, who represented the university, and the commissioner of elementary schools, representing the State Board of Education.

The following program is suggested as a basis for the improvement of rural schools:

1. The policy of increasing the pay of rural teachers and of establishing a salary schedule in each district in order to encourage teachers to remain in rural positions. (The rural supervisors have been asked to cooperate in working out a salary schedule and to assist in providing better living conditions in those districts that need help.)

2. A campaign to begin with the opening of the fall term to encourage the best of our high school students to enter training for the elementary field. (To carry on this campaign it was suggested that county superintendents, rural supervisors and high school principals cooperate in having this matter presented in every high school in the state.)

3. The extension of the county free library system so that every county either has a county library or is under contract for service with a county library already established.

4. The organization of correspondence and extension courses for teachers in cooperation with the teachers colleges and in combination with rural supervision. (In many counties the funds are too small to permit employing a full-time supervisor. In such places it is suggested that the county superintendents combine to employ a supervisor for part time, or make arrangements with the nearest teachers college to send out instructors who shall combine the duties of extension lecturer and supervisor with their work at the teachers college, carrying on correspondence work when not in the field with the teachers who wish to receive college credit for their work. This will bring a high grade of supervision into the rural schools, enable the teachers college to train its young people more effectively by reason of the first hand acquaintance with the field, and secure the full cooperation of the teachers, who will be encouraged when they can see in the supervision program an opportunity for their own advancement.)

5. The use of radio for broadcasting lectures, concerts and lessons given by expert teachers for the benefit of rural schools in the state. (Of all modern achievements radio means more to the remote sections of the country than any other. Here is the opportunity to make the school the social center by enlisting all organizations in raising money for installing receiving sets for the use of the schools. The movement has only begun and the opportunities now offered, great as they are, are slight compared with those that will be offered in a short time.)

6. The recognition of the rural school as the best field available for experimentation and the desirability of each county maintaining a demonstration school.

MUSIC CONFERENCE.

The conference of teachers and supervisors of music in the state, authorized by the State Board of Education, was called by the commissioner of elementary schools. About two hundred were in attendance. In addition to the papers, discussion and class demonstrations presented, a concert was given illustrating the work being done in high schools, junior colleges and teacher-training institutions of the state.

At the rest of the conference two committees were appointed to report at the next meeting, one to make a study of college curricula and standards of certification, and the other to work out a course of study for elementary grades.

REORGANIZATION OF ELEMENTARY CURRICULUM.

At the superintendents' convention held in Riverside in October, 1923, a motion was passed asking the superintendent of public instruction to appoint a committee to study the elementary curriculum and work out a reorganization to be presented to the superintendents at a later meeting. This committee, through the efforts of the superintendent of public instruction, has been able to secure an appropriation of \$18,000 from the commonwealth fund for this study. The work has been assigned to two committees—one on research and one on policy making and review.

Since this movement has been initiated by the superintendents of the state and has received such substantial support, and since the elementary school is the foundation of our national existence, the results to be expected are most momentous, not only for California but for education throughout the world. When education is based on purposes fundamental to the advancement of all mankind and has been applied by all nations, then—and not till then—may we hope for the peace of the world. The whole educational system of the state is to be congratulated on its opportunity through this effort at reorganization to make a valuable contribution to the progress of the world toward clearer thinking and kinder actions, with a corresponding advance in prosperity and happiness.

PART IV.

Report of the Commissioner of Secondary Schools.

BIENNIAL REPORT COMMISSIONER OF SECONDARY SCHOOLS.

*To the Honorable STATE BOARD OF EDUCATION,
Sacramento, California.*

LADIES AND GENTLEMEN :

The report of the Commissioner of Secondary Schools for the biennium 1922 to 1924 will deal with the activities of the secondary school system under three heads: The junior high school, the four-year high school and the junior college. Since the state legislature will meet in January, 1925, it seem an opportune time also to make certain recommendations concerning proposed legislation for bettering school conditions.

THE JUNIOR HIGH SCHOOL.

It has been recognized for some time that the elementary school curriculum has been overloaded, that the devotion of the greater part of the seventh and eighth grades to long and uninteresting reviews has been a mistake in that these did not on the one hand justify themselves by results but on the other hand were largely responsible for great numbers of elementary pupils leaving school during the last two years of the period. The transition from the elementary school to the high school has been very abrupt and therefore discouraging. In the first year of the high school the student was allowed to choose one or two or three of his four studies from a list of subjects about which he knew little or nothing.

The junior high school is the outgrowth of an attempt to make the break from the elementary school to the high school more gradual, to teach the pupils to apply the fundamentals learned in the elementary grades to actual problems of their own lives, to secure in the workshop and in the laboratory some knowledge of various vocations which should be a part of the knowledge needed by every boy or girl. It also aims to teach him something of each of the great branches of knowledge so that he may intelligently elect subjects in the senior high school. The more progressive junior high schools also give guidance to the youth in educational, vocational and social matters. It offers practical training in citizenship.

In a recent circular sent out to junior high schools your commissioner set up ten characteristics of a real junior high school as follows:

1. A small number of subjects in the curriculum.
2. Periods long enough to allow for directed study.
3. Exploratory courses in short-term prevocational subjects.
4. Educational and vocational guidance.
5. Departmental instruction with promotion by subject.
6. Supervised extra-curricular activities.
7. Provision for individual differences in ability, aptitude and interest by progressive differentiation in subjects.
8. Where numbers permit, grouping together of pupils of approximately similar ability.

9. A home room and responsible home teacher for each group.
10. Physical education and extra-curricular subjects deliberately organized as a system for character development.

The number of schools in 1922 which claimed to be junior high schools was 47. Most of these were mere reorganizations under the new name. In 1924 the number reported is 67, a gain of $42\frac{1}{2}$ per cent. A large number of new schools are being organized this fall, including the cities of San Jose and Sacramento.

The superintendent of New York City in a recent address stated that the junior high school through accelerating students in their educational career had saved the city in one year over three and one-third millions of dollars.

It is the purpose of your commissioner to secure the cooperation of six or eight junior high schools in the state which are near enough to be frequently visited for the purpose of working out some problems in this field which should be of state-wide importance. Among these are inquiries into the difference in cost between the traditional 8-4 plan and the modern 6-3-3; the most efficient recitation and laboratory plan; the most useful subjects in the curriculum—Petaluma, Berkeley, and Corcoran have promised to cooperate. Professor Williams of the State University, a member of the schools committee, has offered his assistance in planning and in visiting schools.

At the present time, the law sets many obstacles in the way of starting junior high schools in union high school districts. Some of the legislation proposed would greatly facilitate the organization of this type of school.

THE SENIOR HIGH SCHOOL.

In connection with the work of the four-year high school a bulletin was prepared by authority of the State Board of Education which outlined a course in English literature which has been widely used in the state. This is now being revised and is almost ready for the printer.

A large committee of teachers is now busy preparing an outline of the chief courses offered in our California high schools. There has been no such outline published for many years. The last published outline was made by the University of California during the period when the State University absolutely dominated and prescribed the courses and their content which were to be given in our high schools.

At the last principals' convention in Santa Cruz a committee to promote the elimination of illiteracy was formed. This committee at the present time is doing excellent work in encouraging the formation of evening classes to teach citizenship to foreign adults.

The recent action of the State Board of Education in announcing that it would not, after July 1, 1925, approve high school courses of study which give credit for elementary school subjects toward high school graduation has met with the enthusiastic approval of great numbers of high school principals. The efficiency in the high school will without doubt be increased also through the requirement of three years of English.

The state convention of high school principals has been a very powerful instrument for unifying the high schools of the state and for giving an opportunity to state commissioners and supervisors for the

outlining of plans for work in the state. Only general plans can be outlined in these large meetings. When the large convention meetings are over the most effective means for driving home the lessons sought to be impressed is the regional conference of high school principals. During the past year the following counties have been reached through these conferences:

Colusa	Marin	San Mateo
Fresno	Modoc	Santa Cruz
Glenn	Monterey	Shasta
Imperial	Napa	Sonoma
Inyo	San Benito	Sutter
Lake	San Francisco	

Five additional counties will probably be covered by the end of October:

Butte	Plumas	Sutter	Tehama	Yuba
-------	--------	--------	--------	------

In connection with the high school work the relations with the various universities of the state have often caused some difficulties. The statistics compiled by the State University show that the recommended graduates of California high schools have not made a very flattering record in their attempts to pass the so-called "English A" examination, the name given to the examination in written composition. The following figures tell the story:

In 1920, 40 per cent passed, 60 per cent failed.
In 1921, 38 per cent passed, 62 per cent failed.
In 1922, 51 per cent passed, 49 per cent failed.
In 1923, 59 per cent passed, 41 per cent failed.

High school principals requested the university to give the "English A" examinations in the local high schools. The university has established eight centers where the examinations may be taken. The 1924 figures show still greater improvement. It is hoped that with the removal of the place of examination from the hurry and class interruptions of Berkeley and Stanford to local institutions, the number of those who pass will be greatly increased.

In connection with the violations of the anti-fraternity law in the various high schools, the high school principals appealed to the two universities to assist in the enforcement of the law by urging members of college fraternities to exclude from their membership in these societies all violators of the high school anti-fraternity law. Both President Campbell of the University of California and President Wilbur of Stanford University issued strong appeals to the fraternities of their institutions to assist high school principals in this respect. University of California and Stanford University fraternity men have both by resolution condemned the violation of the act mentioned. The sororities at Stanford University have pledged themselves that they will not knowingly accept any girl into their membership who violated the high school act. At the present time individual high school principals who are college fraternity men are making appeals to their fraternities to take similar action. Some of the most powerful of the fraternities are already negotiating with each other to carry out this provision.

Some of the California universities have differed so widely in their entrance requirements and in their requirements for the junior certificate that high school principals have had great difficulty in advising their students as to the courses which they should pursue. The present method of accrediting high schools in the state by the University of California and the use of another list of accredited schools by other universities has not made the transfer from high school to the university an easy matter. I have recently suggested to the University of California authorities the establishment of a Pacific Coast College Entrance Examination Board similar to the College Entrance Examination Board of New England. The suggestion has met with considerable encouragement. One method for rating the high schools of California has been for the State University to use the grades received by the students during the first half of their freshman year, to average these grades and to determine the standing of each school largely upon this average obtained by its graduates who attended the State University. No account was taken of grades received by freshmen in the state teachers colleges nor in the other universities. The authorities at the State University have suggested that the Commissioner of Secondary Schools collect this information from each of the universities of the state and from the state teachers colleges so that each high school principal may be duly informed of the rating which his high school has received. The only objection is the fact that a considerable amount of clerical work is called for by this procedure for which there is now no provision.

THE JUNIOR COLLEGE.

The junior colleges in the state are now 24 in number, an increase over two years ago of four colleges. The amended regulations for the approval of junior college courses of study are as follows:

A. English—Subject A, University of California.....	no credit
English	6 hours
Physical Education and Health.....	4 hours
Social Science	6 hours
Science or Mathematics	6 hours
Additional—An arrangement of courses so as to show 20 hours of work in one department.	
Total.....	64 semester hours
B. The completion of the lower division requirements of the University of California or of Stanford University.	

The number of students enrolled in various junior colleges is constantly increasing.

LEGISLATION.

There are a number of legal obstacles standing in the way of education in California. An enormous expense is yearly chargeable to red tape, to ponderous methods due to laws providing for clumsy courses of procedure and to the inertia resulting from traditional beliefs. One heavy expense is due to the fact that a constitutional provision places the certification of teachers in the hands of county boards of education. The state long ago recognized that it would be impossible to maintain as many standards for certification as there are counties so that the legislature has superimposed upon the county boards of education certain restrictions in the form of state credentials. Instead of changing this unwise constitutional provision, the law has had to provide that all

teachers except those few who take the county elementary school examinations must be provided with both a state document, called a credential, and a county document based on the state paper, called a certificate.

An enormous amount of time is spent by the county superintendents in issuing these county certificates. Many, probably most, of these certificates are laboriously made out by hand. The subjects specified on the certificates are copied from the state credentials on both the certificates and the attached stubs. In the smaller counties this work is done by the county superintendent. In the larger counties, it is done by one or more deputies. In every case, much time is spent in this unnecessary labor which might better be employed in the visiting and supervision of schools.

Furthermore, all this useless labor is continued at an enormous expense which could better be saved for the taxpayer and for the teacher who has to pay for both documents.

To cap the climax, the reason for this stupendous expenditure of time and money in the fifty-eight counties of the state is (to those who know the facts) almost inconceivable. The constitution of 1879 provided that certification should be a function of the several counties. This section was inserted in the constitution because at the time that the constitutional convention was in progress a corrupt clerk in the state office was discovered selling in advance the questions which were to be given in the examinations for teachers' certificates, which at that time were furnished by the state.

To guard against possible future corruption in the state office, the responsibility for certifying teachers was transferred from the state to the counties. Since that time, the power of the county boards of education has been limited to issuing certificates based upon state credentials except in the one case of the general elementary certificate obtainable by examination before the local county boards of education. To show how small is the number of cases of individuals seeking this certificate by county examination, it is only necessary to cite the fact that in 1923-1924 the number of certificates granted upon examination in all the counties was 277, while the number granted upon credentials was 10,656.

The remedy is the repeal of that section of the constitution referred to and the substitution of another placing the certification of teachers in the hands of the State Board of Education.

Another item involving a heavy and useless expense to the school system is the existence of very small elementary school districts maintaining small schools with a few pupils who demand the use of a schoolhouse which could just as well house several times the number of pupils attending. The teacher engaged to instruct a few pupils could handle from thirty to thirty-five pupils instead.

We speak of the school system of California when in reality we should use the plural of that word. Outside of the incorporated cities and towns governed by boards of education, we have two systems--high schools governed by high school boards and elementary schools governed by elementary boards; for example, in a high school district composed of eight elementary districts, the high school is governed by a board of five, and the elementary schools are governed by eight boards of three each, a total of twenty-nine citizens. The elementary courses of study seldom articulate closely with the high school course. If this

number of schools were included in a municipal corporation they would all be controlled by one board of from three to five, with more or less adequate supervision, and with one continuous course of study. In many high school districts, the number of elementary and high school trustees is greater than the number of teachers employed.

The number of union, joint union, and county high schools comprise two-thirds of the total number in the state; the city and other single district high schools only one-third of the entire number.

The rural districts are therefore laboring under a serious handicap which could be removed by some exceedingly simple legislation. If each elementary district (except possibly the most remote) were made a part of some consolidated district, the latter could then be made the unit of administration for all schools with many advantages, both as to efficiency and economy.

One board of five governing both elementary and high schools in a consolidated district could

- (1) Maintain one system of schools;
- (2) Provide adequate supervision of teaching service;
- (3) Purchase supplies in large quantities at reduced rates;
- (4) Place school buildings in such locations as would best serve the several districts;
- (5) Cut down the number of teachers and pay the smaller number better salaries and thus secure better service;
- (6) Provide transportation from sparsely settled to more populous centers;
- (7) Provide a richer curriculum of studies;
- (8) Reduce the cost of maintaining the schools;
- (9) Establish junior high schools without having to follow the very difficult and clumsy method at present provided.

The number of teachers could be reduced because at the present time many a district is employing a full-time teacher for an exceedingly small number of pupils. Teachers now serving eight, nine or ten children distributed over several grades might just as well be handling at least thirty to thirty-five. The gathering of pupils into larger schools would now be possible where a few years ago it was not practicable. Better roads and the use of motor vehicles have greatly changed conditions in the rural districts.

The instruction could be made more efficient because the concentration of pupils would permit the assignment of teachers to handle groups comprising at most a very few grades under each instructor.

At the present time, in all districts comprising more than one elementary district, the formation of junior high schools is a very difficult matter and the provision for the cost of their maintenance places upon the high school district an unjust share of the cost of instruction of grades seven and eight.

Under present regulations, teachers holding general high school certificates may teach any subject in the curriculum. Theoretically, each instructor teaches one or two subjects in which he has made special preparation. In practice, he teaches subjects assigned to him by the principal, whether he is especially qualified to handle the work or not. It is, therefore, the recommendation of your Commissioner of Secondary Schools that a provision be made by your honorable board that on and

after a date within the next few years teaching on credentials of general secondary grade, in schools of 400 or more enrollment, be restricted to the major and minor subjects studied in college by the holder of the credential.

It is also recommended that in the 1925 session of the legislature, the State Board of Education seek the passage of such constitutional and legal amendments as will eliminate the faults to which reference has been made. Without doubt, the elimination of much unnecessary expense, the simplification of present complex procedure, and great increase in the efficiency of instruction could easily be secured by appropriate legislation.

Respectfully submitted.

A. C. OLNEY,
Commissioner of Secondary Schools.

PART V.

Letter of Transmittal and Report of the State
Supervisor of Physical Education.

LETTER OF TRANSMITTAL.

The Honorable STATE BOARD OF EDUCATION.
Sacramento, California.

LADIES AND GENTLEMEN :

In accordance with your request I have the honor to submit to you my report for the period beginning July 1, 1922, and ending June 30, 1924.

Respectfully yours,

HERBERT R. STOLZ, M.D.,
State Supervisor of Physical Education.

BIENNIAL REPORT

STATE SUPERVISOR OF PHYSICAL EDUCATION.

July 1, 1922, to June 30, 1924.

STAFF.

At the commencement of the present biennial period, in July, 1922, the staff of the Department of Physical Education consisted of Doctor Herbert R. Stolz, State Supervisor; Miss Winifred Van Hagen and Mr. A. J. Schuettner, assistant supervisors, and a secretary. There was no change in personnel during the school year 1922-23. Commencing in July, 1923, and until the end of the biennial period the staff consisted of Doctor Herbert R. Stolz and a secretary. In comparing the present report with reports for preceding biennial periods this diminution in working force should be remembered.

ROUTINE WORK OF THE DEPARTMENT.

Following the instructions implied in the Physical Education Act of 1917 and definitely given by the State Board of Education, the routine work of the Department of Physical Education has consisted chiefly of the promotion of physical education throughout the schools of the state, the inspection of the work as actually carried on in both elementary schools and high schools, and the giving of advice to school trustees and school officials in regard to programs, equipment, and the interpretation of the law. A very important part of the work of the department is the stimulation of teacher-training institutions to provide adequate training both for specialists in physical education and for every elementary teacher who graduates from these institutions. A statistical summary of the service rendered by the department along these lines follows:

County-wide inspections of elementary schools, with local institutes.....	16
Addresses and demonstrations at county institutes and city institutes.....	56
Visits to high schools.....	158
Visits to teacher-training institutions.....	21

The following routine duties undertaken by members of the department have occupied considerable time, although no exact record of that time has been kept:

- Conferences with city and county supervisors of physical education.
- Advice to schools concerning equipment.
- Examination of applications for special credentials in physical education.
- Courses at summer sessions of teacher-training institutions.

SPECIAL PROJECTS UNDERTAKEN BY THE DEPARTMENT.

During the spring of 1923 the members of the departmental staff collaborated in preparing Bulletin 12A, "Specimen Programs of Physical Training Activities for Use in Small Rural Schools." This bulletin, which was distributed to all the small elementary schools of the state,

has been very generally used as a practical aid to those who have had no special training in the management of physical training activities.

In the spring of 1924 the Supervisor of Physical Education, at the request of the board, prepared a "Manual in Health Supervision and Instruction for the Elementary Schools of the State of California," together with a cumulative record form. This manual also was designed especially to meet the needs of the small rural schools, among which there has been no uniformity in the practice of health supervision and instruction in the past. It would be premature at the present time to hazard any judgment as to its usefulness.

During the last two years the department has put forth continuous effort to interest the directors of physical education in high schools in the possibility of the use of a battery of functional tests designed to yield reasonably accurate conclusions regarding the organic and neuromuscular status of boys and girls in secondary schools. It has been urged that the anthropometric measurements formerly so widely undertaken do not yield a reliable index of the fitness of any individual for either school activities or the activities of later life. On the other hand physical directors have been discouraged from attempting to use the medical technique of examination, which can only yield reliable data when used by those who have had long training and who are continuously using it.

It has been pointed out that in the field of functional tests, including the constant incidental observations of boys and girls under the stress of physical activity, the physical directors in high schools have an unique opportunity for determining which students are in need of further and more searching examination.

Working in close cooperation with the Commissioner of Secondary Schools, the Supervisor of Physical Education has been active in stimulating the interest of high school principals and teachers in the possibility of organizing in each school a group of leaders upon a basis of personal efficiency plus service to the school. Tentative plans for such organization have been submitted to many high school principals at their request and, whether or not this is a causal factor, it is true that in a considerable number of high schools the social organization of students along these lines is being tried.

INDICATIONS OF PROGRESS.

Since the objectives in this field, as in all other fields of education, deal not only with the progressive improvement of children in the schools but also with their adjustment to the demands of adult life it is not possible to speak dogmatically regarding indications of progress. The ideal of the department is to stimulate, organize, and help to carry on such a program of physical training activities in the schools of California that every boy and every girl shall be a better boy and a better girl physically, mentally, and socially because of his or her participation in physical activities and because of the information and attitudes which may be acquired in connection with these activities. It is obviously impossible to give any accurate proof of such progress. Nevertheless there are certain indications that many children, especially the girls, have benefited directly from the program, and that both school men and parents have been so far convinced of the soundness of

such training that they are willing to give it place in the curriculum and to provide the necessary equipment.

That the attitude of parents is becoming much more favorable is evidenced by the fact that there are at present only rare instances in which parents object to the participation of their children in physical training activities. Most of the criticism at the present time is justly aimed at the over-indulgence of boys and girls in competitive athletics between schools. The growing popularity of physical education with the pupils themselves is perhaps best shown by a comparison of the per cent of pupils excused from physical education during the past four years. In 1919-20 the average per cent excused in each high school was 4.9; the following year it was 5.2. In 1922-23 the average per cent excused in each school was 2.4 and the reports given by the principals in the fall of 1923 show the per cent excused to average 1.4 in each school.

As an indication of the favorable attitude of parents and especially of school trustees, the increase in size of school grounds, the increase in the number of gymnasias, the improvement of dressing-room facilities, and the building of swimming pools during the past two years are significant. Although exact figures are not available, fully twenty-five per cent of the high schools of the state have increased the space available for physical training activities during the past two years. The October, 1923, reports from high school principals show that at present the distribution of grounds is as follows:

Area of School Grounds.

Acres -----	1-3	3-5	5-10	10-15	15-20	over 20
High schools -----	45	54	99	50	27	27

During this same period the number of swimming pools has increased from six to thirty and the number of gymnasias from one hundred and twenty-two to one hundred and eighty-five.

From the point of view of benefit to the average boy and girl, the increased shower and dressing-room facilities give probably the soundest index. Five years ago there were less than twenty high schools in the state where any arrangement was made for proper dressing facilities for girls. At the beginning of the present biennial period there were thirty-six high schools which did not have any shower facilities for boys and ninety-one reported no shower facilities for girls. At the present time there are twenty-five high schools without showers for boys and forty-five without showers for girls. Considering the matter from another angle, the reports from the principals show that during the past year there has been an increase in shower and dressing-room facilities for boys in sixty-eight schools, and for girls in fifty-four schools. It is interesting to note that it is the large schools of San Francisco and some of those in Los Angeles which have the poorest shower and dressing-room facilities for their pupils. Many of the smaller rural high schools are well equipped.

Since, in the last analysis, the real value of the physical education program depends upon the character and training of the teachers who lead in the physical activities, it is of interest that there continues to be a steady increase in California in the number of specially trained teachers in this subject. The following table shows the growth that has been

made in the use of full time specially trained teachers in the high schools during the last biennium:

School year	Number of high schools recorded	Instructors	
		Part-time	Full-time
1921-22 -----	307	560	295
1923-24 -----	324	478	380

The last biennium has witnessed a development at Fresno State Teachers College of an excellent training course for women students wishing to major in physical education, and during this period steps have also been taken to organize an adequate major course at San Jose State Teachers College. The Santa Barbara State Teachers College has organized a minor in physical education to go with the major in Occupations and Home Mechanics for men. All the state teachers colleges are giving satisfactory courses to prospective elementary school teachers in the organization of physical training activities.

Among the teachers of physical education themselves there has been a marked increase in professional spirit leading to the organization of local societies which meet to discuss the problems of education and research. There are at the present time about ten such groups.

To anyone who visits schools and who is on the alert to detect evidence of change probably the most outstanding indication of progress is among the girls. Their increased participation in outdoor exercise, their evident satisfaction from the mastery of activities heretofore forbidden them, and their steady gain in organizing ability would seem to be almost enough to justify the effort which has been expended in introducing physical education into the schools of California. When these girls become the teachers and mothers of our state there will no longer be any question as to the success of the program. Until that time we must continue to tactfully educate the older generation, which is still half skeptical regarding the inclusion of physical education in the school curriculum.

Respectfully submitted.

HERBERT R. STOLZ, M.D.,
State Supervisor of Physical Education.

PART VI.

Letter of Transmittal and Report of the
Commissioner of Industrial and
Vocational Education.

LETTER OF TRANSMITTAL.

*To the Honorable STATE BOARD OF EDUCATION,
Sacramento, California.*

LADIES AND GENTLEMEN:

Pursuant to law and at your request, I hereby submit the annual report of the Commissioner of Industrial and Vocational Education for the biennial period ending June 30, 1924. This report deals mainly with the administration of the federal and state vocational education acts, vocational education in the secondary schools of the state, and the training of teachers for vocational subjects; also with the subject of vocational rehabilitation under the federal and state acts.

Very respectfully yours,

NICHOLAS RICCIARDI,
Commissioner of Industrial and Vocational Education.

ACKNOWLEDGMENT.

During the past two years, the vocational education program of the state has made marked progress. This development has been due largely to the efforts of the teachers, principals, special supervisors, and superintendents, who have interested themselves in the cause of vocational education, the promotion of which is essential if we are to provide for all youths an education that properly fits them for the duties and responsibilities of full citizenship.

I wish to express to the members of the State Board of Education, to the Superintendent of Public Instruction and his assistants, and especially to Mr. R. J. Werner, Supervisor of Agricultural Instruction, to Miss Maude I. Murchie, Supervisor of Home Economics Instruction, and to Mr. J. C. Beswick, Supervisor of Trade and Industrial Instruction, my appreciation of their splendid cooperation in advancing the work of vocational education in the state. I wish also to express to Professors Edwin A. Lee, Fred L. Griffin, Benjamin W. Johnson, Benjamin E. Mallary, and Benjamin R. Crandall, of the University of California and its Southern Branch, my gratitude for their cordial support in furthering the program for the training of vocational teachers.

DEVELOPMENT OF VOCATIONAL EDUCATION FROM 1917-18 to 1923-24.

The growth indicated in the following table is due to the leadership and fine vision of Dr. Edwin R. Snyder, who was Commissioner of Vocational Education for ten years, the splendid support given him by the State Board of Education, the California administrators, and the effective work of his staff, consisting of Miss Maude I. Murchie, Mr. J. C. Beswick, and Mr. J. B. Lillard.

	Year	State and federal aid	Number of classes	Enrollment	
				Part-time voc. ext. classes	Full-time classes
Agriculture.....	1917-18	\$5,993 33	13	0	172
	1923-24	81,074 94	147	0	1,938
Trade and industry.....	1917-18	14,361 29	45	46	756
	1923-24	130,772 78	174	829	3,808
Home-making.....	1917-18	1,933 05	21	576	16
	1923-24	34,627 78	258	10,344	493
Totals, agriculture, trades and industries, and home-making	1917-18	\$22,298 67	79	622	944
	1923-24	246,475 50	579	11,173	6,139

DIVISION I.

VITAL IMPORTANCE OF VOCATIONAL EDUCATION.

By NICHOLAS RICCIARDI, Commissioner of Industrial and Vocational Education.

School Product that Fits Community Needs.

Every school day about 10,000 young people between the ages of fourteen and eighteen leave school unprepared for any vocation and join the ranks of the nation's workers. Not more than 10 per cent of them develop into skilled workers. Approximately 2,000,000 boys and girls yearly are being permitted to drift into gainful employment.

It seems rather shortsighted that while "science is remaking the world" we are not as yet as scientific as we ought to be in training our young people for useful employment and good citizenship.

While common sense tells us that we need the expert services of architects for the construction of our buildings, of doctors to keep us physically fit, of lawyers to keep us out of legal entanglements—while we deem it necessary to get expert service in these and other cases, we too often fail to get expert service in helping young people to select suitable life careers and train them adequately for those careers. Although the problem of selecting suitable life careers for young people and training them adequately was recognized by Plato as long ago as twenty-three hundred years, and although we are living in an outstandingly scientific age, we are still permitting thousands of our young people to drift "into their jobs." Plato said, "Society is stably organized when the individual is doing that which he can best do. It is the business of education to discover and train the aptitudes of each individual."

The State Department of Vocational Education with the aid of the Federal Board for Vocational Education and in cooperation with the local school authorities believes that it is its business to help young people select suitable life careers and train them for efficient work and intelligent citizenship in nonprofessional occupations.

What can be done with boys and girls who plan to enter the nonprofessional service, when properly guided and directed, is brought out by the following actual California cases without using the names of the persons concerned:

The first case is that of a boy who entered the pattern-making class of the high school. He spent two and a half years in training, then entered the trade as an apprentice with a large manufacturing company, receiving \$6.40 per day.

Another boy who wanted to be a printer took the four-year course in printing in the high school and then went to work for a large printing firm for \$25 per week, with a promise of an increase soon to \$50 per week.

A boy who enrolled in the agriculture department of a city high school started a project with 800 pigeons in the rear of two fifty-foot lots. After two years of training he began to sell squabs, fancy pigeons and breed stock.

A boy who spent three years in the sheet metal shop of the high school went to work for an engineering company at \$35 per week.

Another case is that of a boy who entered the high school to get training which would enable him to become a window trimmer. After two and a half years of training he was employed as third assistant window trimmer for a large establishment. He is now a member of a firm of display consultants.

A boy who was interested in electricity entered the electric shop of the high school. After four years of training he went to work in the electrical department of a large concern and is now completing his apprenticeship, receiving \$4 per day.

Another boy who was graduated from the machine course of the high school went to work for a large tractor company at \$21.35 per week. Next February he will receive the regular journeyman scale.

A boy who was graduated from the high school four-year course in auto mechanics went to work at once and was paid \$25 per week.

A girl who was graduated from the dressmaking course of the high school worked for a while in the alteration room of a large establishment. She now owns her own shop and is doing a very good business.

Another girl was graduated from the millinery department of the high school and went to work in a large store. She was rapidly advanced from stock clerk to senior clerk, which position she now holds, receiving \$18 per week, with good opportunities for advancement.

These are typical cases which merely indicate that vocational education can definitely fit young people between the ages of fourteen and eighteen for useful employment with opportunity for advancement, training them at the same time for efficient citizenship.

What is Vocational Education?

Vocational education does not mean training which is intended to develop merely craft skill and craft knowledge. It means education that develops the five fundamental capacities which determine success in any vocation.

A study of the lives of successful men discloses the fact that these five fundamental capacities are:

1. Mental capacity.
2. Physical capacity.
3. Moral capacity.
4. Cooperation or civic capacity.
5. Craft capacity.

Vocational education has to do with the development of these five capacities. It is not at all the narrow training which some persons still believe it to be. A full and well-rounded program of vocational education requires the services of teachers of English, history, citizenship, mathematics, science, and drawing, as well as the services of instructors in auto mechanics, electrics, pattern-making, sheet metal, carpentry and print shops, in agriculture and in home-making. In other words, thoroughly experienced teachers in supplemental subjects or related work, and thoroughly experienced teachers for technical training are needed in a comprehensive program of vocational education, if young people are to be trained successfully for useful employment and good citizenship.

Urgent Need for Vocational Education.

The urgent need for such a program of vocational education is brought out very definitely by the following facts:

There are nearly 11,000,000 persons engaged in agricultural work in the United States. Of that number not more than "one per cent is trained to deal with the soil in such a way as to make it produce through scientific methods what it should yield."

There are about 14,000,000 persons engaged in manufacturing, mechanical and allied work. It is estimated that "not more than one out of every hundred of these workers has had or is having, at the present time, an adequate chance to secure the training needed to get maximum results in his work." The vast majority of the skilled and nonskilled mechanics are men who have had only elementary school education. Dr. Dean, in his book entitled "The Worker and the State," quotes a manufacturer who interviewed over a hundred workmen in his employ, machinists largely, and learned that out of 102 men there was not a single graduate of a high school or a person who ever attended a high school.

The Cost of Labor Turnover.

There are more than 7,000,000 young people between the ages of fourteen and eighteen employed in semiskilled occupations who drift from job to job. "changing places about once every four months." Labor turnover is costing annually from \$500,000,000 to \$2,000,000,000. The cause of at least 75 per cent of that turnover may be traced to the lack of vocational training of young people between the ages of fourteen and eighteen. It is estimated that only about 35 per cent of the average worker's capacity is being utilized simply because the worker has not been trained to produce up to his full capacity.

Mr. Harry L. Fidler, member of the Federal Board for Vocational Education, says: "Did you ever stop to realize that the great bulk of current labor, poverty and discontent is caused by industrial misplacement, that our factories are full of unhappy men who have been set to tasks for which they are unfitted and which make life a drudgery, and that nearly all these men have natural aptitudes which have been blighted in them for lack of opportunity? If you have, you will recognize why vocational education has become, not a theory, but a grim necessity."

"Great Lack of Trained Workers."

There is a great necessity for a well-rounded vocational education program such as is set forth in the California Plan, Bulletin No. 23-A, State Board of Education, which provides instruction in related work as well as technical training. We clearly realize merely one of the urgent needs for vocational education when we learn that American industry may need 400,000 more persons for positions of responsibility in 1930 than it used in 1920. This is in addition to the necessary replacements. The reason for this growth in demand is largely due to the change of method in industrial work.

A survey of the educational facilities of the country for meeting this great demand shows that at present the technical schools of the United States are turning out about 9000 graduates a year. At that rate about one-fourth of industry's demand will be met in 1930.

"The Test of Public Education."

The big problem is "to adjust public education to the ever-changing conditions of industry and of society as well. *The needs of the next generation must be considered in the education plans of today.*" There must be, therefore, an effective coordination of school and community interests. In effecting that coordination there must be a definite measurement of the results obtained now in public education.

Success in business, in the last analysis, is determined by the difference between the cost of producing commodities and their selling prices. If the same test is to be applied to education then success in public education must be measured by the difference between the cost of training young people for gainful employment and their earning power as good workers and good citizens. That sort of success in public education can be achieved when the school people and the community leaders realize that public education is the outstanding community responsibility, that the growth and prosperity of any community depends upon the efforts of the workers in the community. The efforts of the workers, in turn, depend upon the training given young people for gainful employment and good citizenship. And the training given young people for useful employment and good citizenship depends upon the kind of schools communities have. But the burden of training young people must not be carried by the communities unaided. The states and the federal government must help. Nevertheless the responsibility of training young people to become the nation's efficient workers and good citizens rests fundamentally upon every community.

The nation's workers make possible the nation's annual income of over \$70,000,000,000. "Just consider," an editorial writer says, "the colossal folly of building great and wealthy communities with paving, sewers, and water systems, with telephones, gas, electricity and street cars, with transportation by land and water, perhaps even by air, and then failing to train as effectively as possible those who must manage it all."

"The Danger of Class Education."

"Those who must manage it all" are, of course, the nation's workers. The 1920 census shows that these workers are engaged in nearly 20,000 different occupations.

- 30.8 per cent of our population are engaged in manufacturing and mechanical industries.
- 26.3 per cent are in agriculture, forestry and animal husbandry.
- 10.2 per cent are in commerce.
- 8.2 per cent are in domestic service.
- 7.5 per cent are in clerical service.
- 7.4 per cent are in transportation.
- 5.3 per cent are in professional service.
- 1.8 per cent are in public service.
- 2.5 per cent are in mines.

Public education is intended to train young people for gainful employment in all worthy occupations. Young people with poor parents should have the same opportunity to get a good education at local, state and federal expense as the boys and girls with wealthy parents have.

Class education should not be permitted as it is as pernicious as *class legislation*.

Unfortunately, we still have class education. Dr. Payne of Columbia University says: "Our system of education has been in the past, and even now is, class education. It has been aristocratic, highly specialized, and narrow in its conception. It has been primarily for the children of the rich people, with the primary objective, beginning with the elementary grades, of college entrance, with a strong emphasis on the classical, a lesser emphasis on the scientific and very slight emphasis on the vocational."

Two Types of Service.

The nation's workers are engaged in two outstanding types of service—the professional and the nonprofessional. Ninety-four out of every hundred workers are pursuing vocations which do not require university training while six at most out of every hundred of the nation's workers are engaged in the professions which do, of course, require university training. Yet the states and the federal government are spending from ten to twenty times more money in training young people for the professions than they are spending in training young people for nonprofessional occupations.

What have we a right to expect of our public schools? We have a right to expect of our public schools specific training that will fit all normal-minded boys and girls for gainful employment and good citizenship in nonprofessional as well as professional service.

What Every Worthwhile Community Needs.

Every worthwhile community needs vocational education for its young people. The worthwhile community of today is built upon the efforts of the young people of ten, fifteen or twenty years ago who were started right and trained right; the worthwhile community of ten, fifteen or twenty years hence is being built now upon the efforts of the boys and girls of today who are getting the right start and the right training. The most effective way to give these young people the right start and the right training is to have *business* in education and *education* in business, to have business men and school people get together, understand one another, realize fully that training young people for gainful employment and good citizenship is a community responsibility and is not exclusively a school responsibility.

Dr. Dewey says: "What the best and wisest parent wants for his own child, that must the community want for all its children." The community must want, therefore, a public school system with efficient vocational training which shall make definite provisions for the 75 per cent of the young people who leave school and go to work before they are eighteen years old. Of all young people in school now, 75 per cent will be at work by the time they are eighteen years old. The kind of public school system which every community must want should do for every child the following:

1. Help him to develop his mental capacity so as to insure right mental habits.
2. Help him to develop his physical capacity so as to insure right physical habits.
3. Help him to develop his moral capacity so as to insure right moral habits.

4. Help him to develop his cooperation or civic capacity so as to insure in him as a worker, loyalty, right civic habits and intelligent participation in community affairs.
5. Finally, help him to develop his craft capacity so as to make him an efficient worker and a good citizen pursuing the vocation he best fits.

This is the kind of public school system every worthwhile community must have to train successfully for useful employment the young people who are to become the nation's efficient workers and good citizens.

When is a Person an Efficient Worker?

A person may be considered an efficient worker :

1. When he fits his job—not a square peg in a round hole but a round peg in a round hole and a square peg in a square hole.
2. When he is loyal to his employer and his fellow workers. Loyalty is nothing more than straight thinking; and straight thinking is the result of right training.
3. When he is just as ready to cooperate with his employer as he is to cooperate with his fellow workers.
4. When he is just as much concerned with the quality and quantity of his work as he is with the wages or salary he receives.
5. When he rejoices in the success of his employer, realizing that his employer's success means his own success.

When May a Person be Considered an Efficient Citizen?

A person may be considered an efficient citizen :

1. When he fits his community. Community fitness is just as important as vocational fitness. If he finds that he is too good for his community, his foundation for efficient citizenship is wobbly.
2. When he is loyal to his community officials, to his community ideals and votes with intelligence and regularity.
3. When he refuses to support factional leaders, realizing that factional issues hinder community growth.
4. When he is just as much concerned with helping to promote the growth of the community as he is with helping to determine the right tax levy.
5. When he is an intelligent community booster, rejoicing in the growth of the community and realizing that community prosperity means his own prosperity.

Workers and citizens of that kind are the best community, state and national assets.

The Results of Public Education.

What are the conditions that actually exist now in public education? Young people who enter the professions have their program of training pretty clearly defined. They go through the elementary school, the high school and the university. After graduation from the university they have the assistance of the university placement office and secure suitable employment. But young people who go into the nonprofessional walks of life have a training program which is not as clearly defined as the

professional training program. And we must bear in mind also that the states are spending from ten to twenty times more money in training for the professions than they are spending in training for the nonprofessional service, in spite of the fact that six out of every hundred go into professional service and ninety-four out of every hundred go into non-professional service. Equality of educational opportunity would dictate that every community assume the responsibility for the establishment of conditions which would provide for all young people, training that would fit them for their life work regardless of whether they want to become lawyers, doctors, engineers, auto mechanics, machinists, cabinet makers, poultrymen or dairymen—regardless, in other words, of whether they wish to enter the professional or nonprofessional service. Only when we have established in every community a public educational program that will provide for all young people, counseling, training and placement, can we say with sincerity that we have equal educational opportunities for all boys and girls; and the money invested to accomplish that end will be our best public investment.

President Coolidge says, "Expenditures for education are to be looked upon as public investments. The man of trained intelligence is a public asset. The training and the intelligence may belong to him but the results belong to us."

Fundamental Human Desires.

A study of human desires was made by Dr. Pierre Girot. He reduced all human desires to what he called: "five fundamental desires which determine all human activities. These desires," Dr. Girot says, "are:

- "1. The desire to enjoy good health.
- "2. The desire to do good work.
- "3. The desire to have a good home.
- "4. The desire to be a good citizen.
- "5. The desire for wholesome recreation."

Dr. Girot contends that all persons who are normal are dominated by these five fundamental desires. All other desires are related to these five fundamental ones. To fit young people, therefore, most successfully for their life work, we must train them in terms of five fundamental capacities and five fundamental desires. The effectiveness of that training depends upon a state-wide vocational education program, which makes provision for the guidance of young people into the right vocations.

The Need for Guidance.

In a leading newspaper, an editorial, emphasizing the importance of guidance, makes the following statement:

"The instructor who wisely helps a student to choose the calling in which fitness and adaptability combine for success, has rendered an incalculable service.

"Many an unwise teacher has spent futile years trying to fit square pegs into round holes or round pegs into square holes. It can't be done.

"The wise firm hand of counsel should direct boys and girls toward success which means happiness to them and usefulness to their fellow men.

"Happy is the man who has found his work!

"And blessed is the teacher who has helped him to find it!"

The guidance of youth is so vital that California in its Part-Time Education Act makes it "the duty of the local school authorities to provide" guidance.

Section 4(b) of the "Act providing for part-time education in high schools," reads as follows:

"They shall provide for individual counsel and guidance in social and vocational matters for each pupil enrolled in these classes."

Practically, that means that every teacher in the part-time school should be a vocational counselor and that the coordinator should be the chief vocational counselor, coordinating the school's, the home's and the employer's interests to the advantage of the part-time student and of the community.

Until teachers are found who can help young people to choose the vocations they best fit, vocational education can not function most effectively.

A thoroughly effective vocational education program requires teachers who can win the confidence of young people. Good buildings, good shops and good equipment are, of course, essential. Of prime importance, however, is the right kind of teachers; and that means teachers who can win the confidence of young people and train them for the vocations they best fit.

After all, the real test of the teacher is his ability to think of his students in terms of their achievements as workers and citizens rather than in terms of grades received in different subjects, in different shops or in field work.

The teacher can best measure up to that test if he fully appreciates the importance of vocational guidance. He should realize, as pointed out in the Twenty-third Year Book of the National Society for the Study of Education, part two, 1924, that "the many complexities and changes due to social and economic developments practically demand that boys and girls no longer be required to base their important educational decisions and vocational choices and adjustments upon mere guesses and assumptions or even upon meager data. It is quite generally believed that any person must first know something of the meaning of those economic facts, personal relationships, and relative values which are inherently related to this problem of selecting a suitable life career and preparing adequately for it, before a wise decision can be made."

Here is something by Herbert N. Casson that every teacher should think about very seriously. Casson says, "What is it that gives me my food and clothing and shelter and whatever luxuries I have? What is it that I do not value until I lose it? What is it that gives me a chance to climb high in the world and make a better man of myself? MY JOB."

What a challenge to every teacher to help young people to fit their jobs adequately!

The Successful Vocational Education Instructor.

The qualifications of the successful vocational education instructor, in addition to the necessary educational training, are summarized as follows:

1. Vocational viewpoint—that is realization of the importance of training young people for gainful employment and efficient citizenship. That means a sound philosophy of vocational education.
2. Successful vocational experience.
3. Knowledge of occupations—advantages and disadvantages in each occupation, opportunities for advancement, stability of employment, remuneration and training required.
4. Ability to impart information effectively.
5. Ability to secure the confidence of community leaders.
6. Ability to secure the confidence of his administrators and fellow teachers.
7. Ability to organize and administer his work effectively.
8. Ability to secure aid in placing students in suitable employment.

The State Department of Vocational Education fully realizes the vital importance of vocational education and vocational guidance. It is directing its activities with federal and local cooperation to the advancement of the following:

1. Effective applied training in agriculture, home-making, trade and industry:

- a. For young people.
- b. For adults in special classes.

2. Effective supplemental or related work in agriculture, home-making, trade and industry:

- a. For young people.
- b. For adults in special day classes.

3. Effective part-time general continuation education through:

- a. Instruction adapted to vocational needs of young people.
- b. Coordination.
- c. Counseling.
- d. Placement in cooperation with the Junior Division of the United States Department of Labor.

4. Part-time general continuation education.

5. Vocational rehabilitation.

Guidance and vocational education play a vital part in vocational rehabilitation of persons disabled in industry or otherwise.

6. Commercial education.

Aims of Part-time Education.

Part-time education is intended to guide young people during their critical years, that is, during the years between the ages of fourteen and eighteen; to help them, under proper influence, to acquire right ideals

and right habits, and, at the same time, give them the specific vocational training they need to make them good workers and good citizens.

Responsibility of the High School Principal and the Community.

The high school principal is charged by law with the responsibility of making part-time education function effectively in his district. The fact that boys and girls drop out of high school before graduation is *not* an indictment against high school work. No high school can fully meet the varied needs, varied aptitudes and varied aims of our young people.

In several of our California cities the work done in the high school is outstanding. In one of these high schools 103 drop-outs were registered in the part-time school during a period of eight weeks. Another city reported an average of 29 drop-outs per week. This city believes emphatically that there is an urgent need for part-time education. If part-time education is needed in school systems where the high schools are doing work of an outstanding character and are offering vocational courses, an argument for part-time education throughout the state is hardly necessary.

The high school principal alone can not reach potential part-time students. He must have the hearty support of community leaders. An effective part-time program requires the coordination of school and community interests. The responsibility for the establishment of such coordination must be assumed by the high school principal.

It is generally conceded that the efficiency of part-time education depends fundamentally upon the development of an effective system of coordination. Provisions for counseling and placement are a vital part of such coordination.

Opportunity for Junior Placement.

The establishment of cooperating relationships with the Junior Division, U. S. Employment Service, U. S. Department of Labor, affords a splendid opportunity for effective local junior placement service. Many California cities already have junior placement service in cooperation with the Junior Division of the U. S. Employment Service. Definite information may be obtained from Miss Mary Stewart, Director of the Junior Division, U. S. Employment Service, U. S. Department of Labor, Washington, D. C.

Junior placement service is the means of establishing right relationships between the part-time school and the employers. It is the means, also, of establishing conditions that will insure the right use of leisure time among junior workers who attend the part-time school.

Leisure Time.

Industry is interested in helping the schools to develop a program that will insure the right use of leisure time among junior workers. Industry would be very shortsighted if it were not interested.

The group of young people that is most vitally affected in the establishment of a leisure time program is the group in the part-time school.

Here are young people whose need for the proper use of leisure time is urgent and practical. The employers are interested in helping them to develop right habits and so is the part-time school; for the development of right habits, through the proper use of leisure time, means better students, better workers and better citizens. How logical, therefore, that industry and the schools should cooperate to establish an effective community leisure time program in the interest of the part-time students. And the need for such cooperation is most urgent for young people between the ages of fourteen and eighteen, the period when part-time education can be made most effective.

We must recognize that we can not *teach* young people to use their leisure time properly from textbooks. We must guide them through right personal relationships and right leadership, to develop habits which will insure the proper use of leisure time; and those habits must be developed in terms of their outstanding interests. In the case of the part-time student his outstanding interest is promotion to a better job.

The question: "can the right use of leisure time be taught in the part-time school?" has been asked frequently. It can not be taught in the classroom with a textbook; but the part-time school, with the cooperation of community agencies, can assume leadership and bring about the establishment of conditions that will make it possible for the part-time student to find the right associations, the right human relationships, the right influence and environment, and thereby develop the habits which will insure the right use of leisure time.

After all, the right use of leisure time is a matter of right habits; and right habits, usually, are the result of right associations, right human relationships, right influences and proper environment.

With the help of the Rotary, Lions, Kiwanis, Exchange and other clubs, junior service clubs may be organized for part-time students which will exercise very wholesome influence over these young people. With the help of libraries, arrangements can be made to stimulate worthwhile and well-directed reading. With the help of parent-teacher associations, social functions may be planned insuring proper influence and proper environment. With the help of teachers of physical education, arrangements for insuring wholesome recreation may be effected. With the help of music teachers and teachers of dramatics, arrangements for inspiring programs can be made.

These are merely cursory suggestions that point the way to the things which can be done through an effective community leisure time program. Junior placement service can be made the coordinating agency for the establishment of a community leisure time program.

Special Reports.

Detailed information regarding the work in Home-Making, in Trades and Industries, in Agriculture, in Part-time General Continuation Education, and in Teacher-Training, is given in special reports. The progress in Vocational Rehabilitation is also given in a special report included in this biennial report.

DIVISION II.

DEVELOPMENT OF FEDERAL AND STATE AIDED HOME ECONOMICS.

By MAUDE I. MURCHIE, State Supervisor of Teacher-Training Courses in Home Economics.

Full-time Home Economics Departments.

Although for the year 1923-24 the state had an increase of \$8,656.94, for the expenditure in home-making over the preceding year, yet the claims had to be prorated at .8644 to come within the twenty per cent limitation of the federal act. The corresponding prorating figure for the preceding year, 1922-23, was .9769.

The number of full-time home economics classes increased from 17 in 1922-23, to 24 in 1923-24. The enrollment in full-time vocational home economics classes increased from 350 in 1922-23, to 493 in 1923-24.

The factor of importance in the year's growth is that four of the five new schools were in rural high school districts with the following school enrollments respectively, one school with a total enrollment of 95 pupils, one with 102 pupils, one with 121 pupils and one with 289 pupils. Several requests have come in from many other small and medium size districts for assistance in organizing classes for the coming year, 1924-25.

It is the policy to develop these classes slowly but permanently if possible. In anticipation of the present trend toward the development of work in rural schools, the classes were purposely first promoted and maintained in the larger centers of the state where success could be assured.

In 1917-18 there was maintained 1 class which enrolled	16
In 1918-19 there were maintained 4 classes which enrolled	61
In 1919-20 there were maintained 11 classes which enrolled	228
In 1920-21 there were maintained 14 classes which enrolled	316
In 1921-22 there were maintained 16 classes which enrolled	334
In 1922-23 there were maintained 17 classes which enrolled	350
In 1923-24 there were maintained 24 classes which enrolled	493

The full-time Home Economics course in this state is set up for the full day, for one or two years in length, for girls over fourteen years of age, and means the setting up wherever the class is organized of a new school within the old, with separate classes in each subject including all the supplemental subjects.

This full-time class has served to modify, not only the scope and type of home-making education in the state, but also to modify all education for girls. It is to be hoped that ultimately any group of girls of high school age may depart for a year at least from the usual course and take this broad intensive home-making course.

The greatest need at present is development along the line of supplemental and related academic courses in the way of content. The lack of material in shape for use is the great drawback today for the work. Much has been accomplished in the analysis of occupations; of subjects; and in the study of methods; but little in the compilation and refocusing of suitable content.

It is the recommendation of the supervisor that a group of girls enrolled in this new all-day school will receive more profitable instruction.

tion if the services of two, or better more teachers, are used, than where the entire program is handled by one or possibly two teachers, unless they be exceptional in type. In any event one teacher of the group should be held responsible for the continuity of the entire program of the class.

Part-time Home Economics Classes.

The part-time vocational extension classes for adults in home-making subjects have maintained a steady growth. These classes are organized for a minimum of four hours per week as special day classes.

The enrollment increased from 9,519 in 1922-23, to 10,244 in 1923-24, and the claim of \$23,550.68 was prorated to \$20,358.08 to bring the claim within the twenty per cent limitation of the federal act.

This growth for the year is significant in the face of the fact that the California schools are facing tremendous problems in finance and housing facilities to meet the unprecedented growth in school enrollments. A few places have been obliged to curtail these activities because of such factors, but on the whole the growth has proceeded.

In 1917-18 there were maintained	20	classes which enrolled	576
In 1918-19 there were maintained	70	classes which enrolled	2,243
In 1919-20 there were maintained	153	classes which enrolled	6,013
In 1920-21 there were maintained	171	classes which enrolled	6,446
In 1921-22 there were maintained	201	classes which enrolled	8,671
In 1922-23 there were maintained	209	classes which enrolled	9,519
In 1923-24 there were maintained	234	classes which enrolled	10,344

A second point of development is the effort to distribute the instruction more equitably in the communities by the establishment of centers well distributed in the district.

In courses offering instruction in both dressmaking and millinery, there was an enrollment of 1507 women, in dressmaking courses 2772 women, and in millinery 5175 women. During the past year there was enrolled in courses other than clothing either totally different or greatly varied by short units of instruction, including food, nutrition, nursing, home art, law and home accounting, a total of 890 women distributed as follows: in mixed units of instruction (short units), 496; home art, 212; law and home accounting, 89; child and motherhood problems, including clothing for children, 47; foods and nutrition, 46.

Attendance upon adult classes is purely voluntary, the constancy of such being largely dependent upon the degree of satisfaction on the part of the students with the course and the teacher. Although the instruction in clothing courses satisfies a tremendous social and economic demand in the home, and rapidly establishes the principle of adult education as being fundamental in the development of a citizenry, nevertheless a program should be built to modify from time to time the opportunities for training for the home maker, to include instruction in economics of the home, in home art of a practical and fundamental type, and more important in child care and training.

There is no way of successfully forcing this modification upon the consumer of education. It must come as a demand on the part of the public when teachers shall have been placed upon the market trained to give the type of education which the adult will consider profitable. Through modified state plans an attempt will be made to begin to study intensively this problem in certain teacher-training institutions through participation in the actual problem, rather than by theoretical study, that a solution of adult education may be arrived at.

Steps are now being taken to make available the services of experts along unique and special lines that school districts may use the splendid talent as expressed in professional decorators, landscapists, children's specialists, physicians, dentists, etc., for employment in occasional short units of instruction. California for many years has used persons from the trades, those used in adult home-making classes coming from the millinery and dressmaking trades. These persons have proven unusually successful in holding adult attendance.

Enrollment in Other Special Classes.

This report does not include enrollment in evening school classes for adults, classes in which the major portion of the class session falls after 6 p.m., as California does not further promote this problem since the principle is thoroughly established in this state, nor does it include the total special day adult enrollment, but the enrollment in vocational classes in home economics reimbursed from the federal and state vocational education fund.

There is a large additional adult female enrollment in California high schools, a large number of whom are enrolled for home-making instruction. Of the total enrollment of 20,917 women in special day and evening classes for the year 1923-24, 10,344 were enrolled in home-making classes listed as part-time vocational extension classes in home-making, and for which the districts were reimbursed from federal and state vocational funds. The remainder of the enrollment, or 10,573 women, were enrolled in classes held either in the daytime or at night, but for which no vocational funds were applied. These persons were enrolled in various subjects, but a large number were in home-making classes. A study of special day and evening classes by subjects made in 1922 showed that about 19 per cent of the enrollment of women in these classes were pursuing home-making subjects.

In addition to these enrollments, 41,661 women were enrolled in evening schools, other than special day and evening classes, pursuing various subjects but with about the same percentage in home-making classes. This gives a sum total in special day and evening classes and in evening schools of 62,578 women, of which number it is safe to estimate that 20,268 women were pursuing courses in home-making, of which number 10,344 were in vocational classes and 9924 in other classes.

Teachers of Home Economics.

The special feature in home economics teacher-training which has been developed and promoted with the assistance of federal and state vocational education funds has been the introduction into the teaching force of women who are experienced home-makers. These persons have proven themselves an asset to the teaching force.

The development in the educational system of the state now demands a group of teachers more ably fitted to instruct in adult classes, and part-time classes for minors. The vocational teacher-training plan in home economics has therefore been modified to permit the development of such courses, and opportunities for practice teaching as will fit teachers for this service.

A further project to be developed is a plan whereby the experience and previous training of the students can be tested and evaluated, and courses can be modified to supplement this training and experience which the student brings to the institution.

DIVISION III.

TRADES AND INDUSTRIES.

By J. C. BESWICK, State Supervisor of Trade and Industrial Education.

Need and Demand for Trade and Industrial Training.

The need and demand for vocational training are determined by the development of industries in our state. So remarkable has been the growth of industries in California that increasing demands for training for trades and industries are made upon the State Department of Vocational Education, by manufacturers, labor, and the schools.

California's enormous wealth of natural resources, the great advantage of her climate and her commanding position on the Pacific for world trade, her marvelous growth of manufacturing industries, together with her rapidly increasing population, afford combined opportunities for California to become a center, not only of a great domestic but of foreign trade as well. To attain the position toward which men of vision are guiding our state through a well planned system of development and to maintain the commercial supremacy to which California is entitled we must have well trained workers to carry out these developments. To meet these needs, California must have a sound and well organized plan of vocational training designed to develop efficient happy workers and good citizens. The relation of training to industrial progress is well shown in the great development of industries in New England, particularly Massachusetts.

In taking stock of resources available for commercial competition, Massachusetts found that in view of her lack of natural resources she must utilize her man power in developing well trained, skilled workers for her industries. The development of our man power in addition to our natural resources promises a great future for California.

Meeting the Demand in California.

A study of the statistical report of classes organized under the federal and state vocational education acts will give some idea of how the demand for trained workers in trades and industries is being met in California in classes organized under the federal and state vocational education acts.

The program for the biennium in the field of trade and industrial education has followed the general industrial development in the state.

The following tables show the type of classes:

Trade and Industrial Classes Listed by Occupations.

Full-time classes:	1922-23	1923-24
Applied electricity -----	13	14
Auto electrics -----	1	2
Auto repair -----	38	47
Ceramics -----	--	1
Dressmaking -----	4	23
Machine shop -----	26	28
Mechanical drafting -----	2	1
Mill cabinet -----	13	17
Millinery -----	2	2
News writing -----	--	1
Pattern-making -----	3	4
Power sewing machine -----	2	3
Printing -----	7	12
Restaurant cooking -----	2	2
Sheet metal -----	11	9
Trade art -----	--	2

Part-time classes:	1922-23	1923-24
Bricklaying -----	1	3
Laundry work -----	1	1
Machine bookkeeping -----	1	1
Machine shop and boiler making -----	2	2
Plastering -----	1	1
Plumbing -----	--	2
Shorthand and typing -----	3	5
Tile setting -----	--	2
Welding -----	--	3
Wood finishing -----	--	1

California's natural growth has brought an investment in industry to the state of over \$1,500,000,000, based on 10 per cent calculation: this investment is expected to reach three billion dollars within the next five or six years.

The present day tendency toward unification and coordination of the economic activities of the state has resulted in readjustments of industrial production. Raw materials formerly fabricated in other parts of the United States are now being manufactured here.

Contracts for hydro-electric power development, railway construction, highway construction, irrigation development, and building construction total over \$1,250,000,000 in California this year.

The population of California, based on the school census, indicates that there are approximately 4,800,000 people living in California at the present time. California has resources to support a population of 30,000,000. Taking the above facts into consideration, it behooves all people of vision concerned with the development, progress, and prosperity of our state to make ample provision for a vocational program, to meet the increasing demands and needs of a growing population and rapidly expanding industrial development.

Steel Industry.

The production of iron and steel is the greatest need for the complete development of California's industries. Careful investigation by expert steel men in the past few years has resulted in a great program of expansion of the steel industry. Those in close touch with the situation declare the day is near when the Pacific coast will become a great steel center. The State Department of Vocational Education will be ready to meet the needs of this industry whenever the demand for vocational training is made.

Development in the Field of General Electricity.

The Pacific Telephone and Telegraph Company's construction program for 1924 in California involves a capital expenditure in excess of \$40,000,000.

The State Department of Vocational Education has been promoting and establishing classes for this industry.

The increasing demand for power necessitates the constant development of large hydro-electric power plants, industrial installations, electric railways, installations for irrigation and domestic service, together with all other demands offer a wide field for occupations for men trained in the field of electricity.

To supply this needed training for which there is a growing demand, courses in applied electricity have been established in day and evening schools.

Building Trades.

During this biennial period one of the greatest demands for vocational education has been in the building trades. The steady increase in population has caused a demand for more building, with a consequent need for men better trained in all trades associated with building construction.

One of the most important developments for the period has been the establishment of both day and evening trade extension classes for the building trades, as well as full-time day classes in bricklaying, tile setting, plastering, ceramics (terra cotta), plumbing, sheet metal, electrical work, carpentry and mill cabinet.

Garment Making.

A very important phase of industrial growth in California, with a strong demand for training of its workers, is the garment making industry.

The employers and employees of the garment factories commend the training most highly and urge that it be further expanded, due to the increasing demand.

In visiting the factories in southern California, during the period of curtailed production, I found that a fair percentage of the girls retained during this slack period were girls trained in classes established for the needle industry.

Automobile Industry.

California now leads all states in the number of automobiles and also leads the United States in the number of classes in automobile operation, upkeep and repair. Our steadily increasing population indicates that there will be a steady and increasing demand for vocational training in connection with the automobile industry.

Training of Chefs.

California has the only two vocational classes for the training of chefs, organized under the federal and state vocational education acts, where the boys spend a week in the commercial kitchen preparing food for five or six hundred people daily; the alternate week is spent in study and recitation, the academic work being supplemental to their trade.

Printing.

There has been a very notable demand for vocational printing classes. Printing in all its uses has the greatest potential field for development. We have not been able to meet the demands for the printing industry.

Oil Industry.

There has been a demand for training for the oil industry in both day and evening classes and also trade extension classes.

The oil refinery course at Fullerton, a full-time class subsidized for the past two years, did not ask reimbursement this year as the work has been carried over into the junior college at Fullerton.

New Fields for Development and Promotion.

California's steady industrial growth will demand of the State Department of Vocational Education the promotion and establishment of vocational training in many new lines, in the textile industry

(cotton, wool, silk, and hemp), bookbinding, furniture manufacturing, rubber industry, mining, lumbering, canning, and many other special lines where special training is demanded, as well as for further development in occupations where vocational training has already been given.

The New Apprenticeship.

Approximately 90 per cent of all children now in school will enter the various occupations before they are eighteen years of age. The proper direction of this large percentage of our future citizens, that they may become efficient, is a problem of such great importance that it should challenge the keenest interest and most serious consideration of educators, employers, and labor.

Apprenticeship training is being promoted in response to a fundamental need of society, a need which is becoming more urgent and widespread throughout the state.

With the passing of the old apprenticeship system, the cutting off of the supply of skilled workers trained abroad, without an adequate system for training skilled workers in our own country and with industry growing apace, the pressing need for efficiently trained workers has been brought to the attention of society as a whole, for society has to pay the price for work inefficiently done.

Industrial education's problem is to make industry educational, to open up different lines of advancement and to make the worker think on the job.

These future workers must be converted within a few short years into producers; but a great many occupations can not be taught in the school shop or on the school grounds.

By setting up the cooperative trade extension school in industry the young worker is enabled to secure his apprenticeship training and continue his educational program. Under this system he receives his broad general education, technical instruction, and actual trade practice.

Since there is every reason to believe the increase in population and growth of industries will be greater in the next few years than in the past, the need exists for a well organized and properly directed program of vocational training to prepare as efficiently as possible the larger per cent that enters occupations at an early age. To obtain the most complete and satisfactory results, industry and labor should cooperate with their local departments and the State Department of Vocational Education in this common problem.

It should be the function of the public school system to set up apprenticeship training in occupations to meet the needs of communities. This entails the calling of vocational conferences of all persons concerned and surveys to ascertain the needs for training. To be sure this makes demands upon school administrators for other than the ready cut courses prescribed for higher education; but the responsibility of providing for the larger number entering occupations can not be side-stepped if the schools are to justify the cost of education.

DIVISION IV.

AGRICULTURAL EDUCATION.

By RICHARD J. WERNER, State Supervisor of Agricultural Instruction.

Problems and Objectives.

The problem of vocational education in agriculture is to increase the public welfare through the aid given to the industry of agriculture. The purpose is not merely to find the most economical means of producing food and clothing, to produce more, or to produce a given quantity or quality with less human effort, but to keep the industry attractive to those who are engaged in it, and particularly to those who are being trained for participation in that industry. We should endeavor to maintain a citizenship in the open country which, as in the past, shall be self-reliant, intelligent and progressive.

The job to be performed, upon analysis, shows that the ultimate objective in vocational agricultural education is the creation of a prosperous and contented rural citizenship. This is to be brought about by means of several correlating objectives, namely:

1. To create an attitude of appreciation for agriculture, in relation to the other vocations, as an occupation, a business and a mode of life.
2. To comprehend and to acquire skill in the practice, the science and the business of farming in order that men may be trained as farmers, rural leaders, managers of cooperative enterprises, and for the many other branches of human endeavor that closely affect farm life and rural progress.
3. To provide means for the development and expression of social instincts.
4. To inculcate equality of responsibility in the exercise and enjoyment of those obligations, rights and privileges which the state, through collective political action, creates and controls.
5. To promote rural health and sanitation.
6. To stimulate a proper moral attitude to cope with rural and village life.
7. To educate for worthy rural home membership.
8. To provide for vocational guidance within the field of secondary vocational agriculture.
9. To provide means of stimulating leisure toward a worthy end.

Correlating Agricultural Agencies.

The agricultural education work of the State Board of Education has been greatly enhanced by the cordial cooperation of the College of Agriculture, the State Department of Agriculture, and the State Agricultural Society. These four organizations have separate functions: The State Agricultural Society has as its objective the staging of the annual California State Fair. The State Department of Agriculture exercises executive and regulatory powers over the agricultural industries of the state. The education of the state's agricultural citizens rests upon the two remaining agencies, viz., (1) the College of Agriculture, which devotes its energies to research and instruction of collegiate grade, and extension service; and (2) the State Depart-

ment of Vocational Education, which trains that group of young men and women who have chosen farming or its allied occupations, as their life work, to become prosperous and contented rural citizens.

Vocational Classes in Agriculture.

The following table sets forth the number of classes, the enrollment, and the number of high schools in the state coöperating with the State Department of Vocational Education for the promotion of agricultural education since 1917, when the vocational education program was organized under the federal and state vocational education acts.

Federal and State Aided Classes in Agriculture from 1917-1918 to 1923-1924.

	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24
Schools -----	10	22	32	39	50	57	63
Classes -----	13	26	40	64	81	124	147
Enrollment -----	172	337	640	1,097	1,281	1,475	1,838

The following charts give a graphic presentation of the figures in the preceding table:

CHART No. I

Showing Growth of Agricultural Education by Enrollment, 1917-1924

1917-18	-----	172
1918-19	-----	337
1919-20	-----	640
1920-21	-----	1097
1921-22	-----	1281
1922-23	-----	1475
1923-24	-----	1838

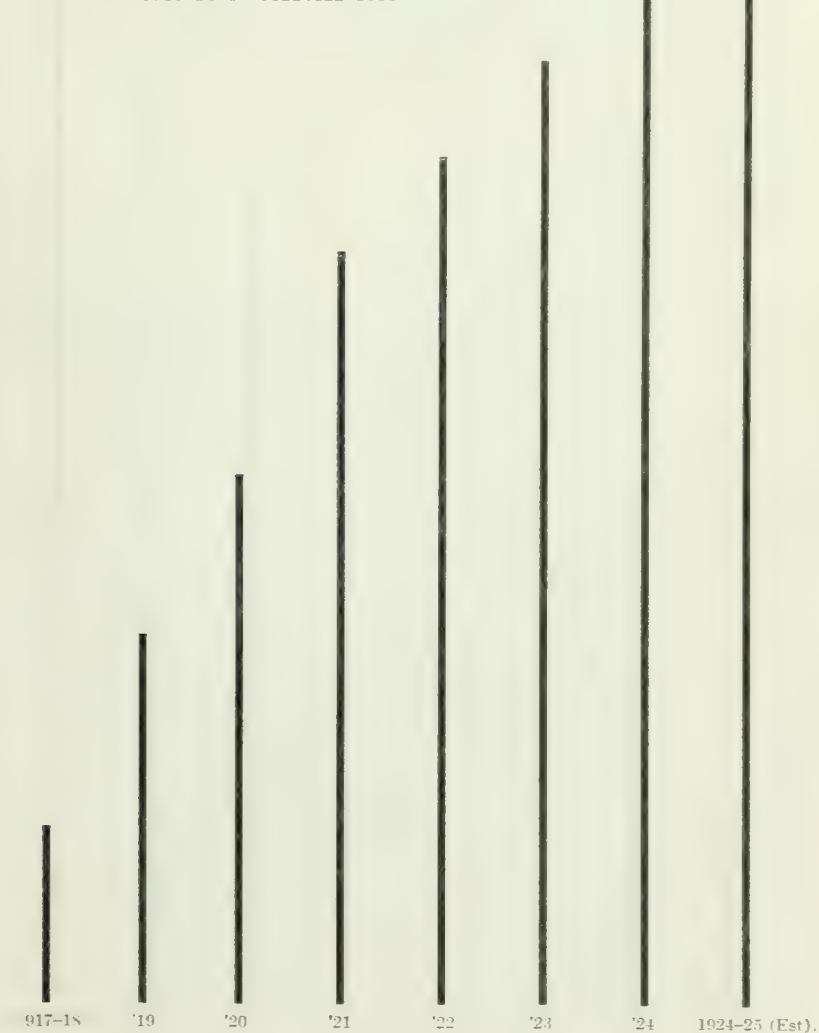


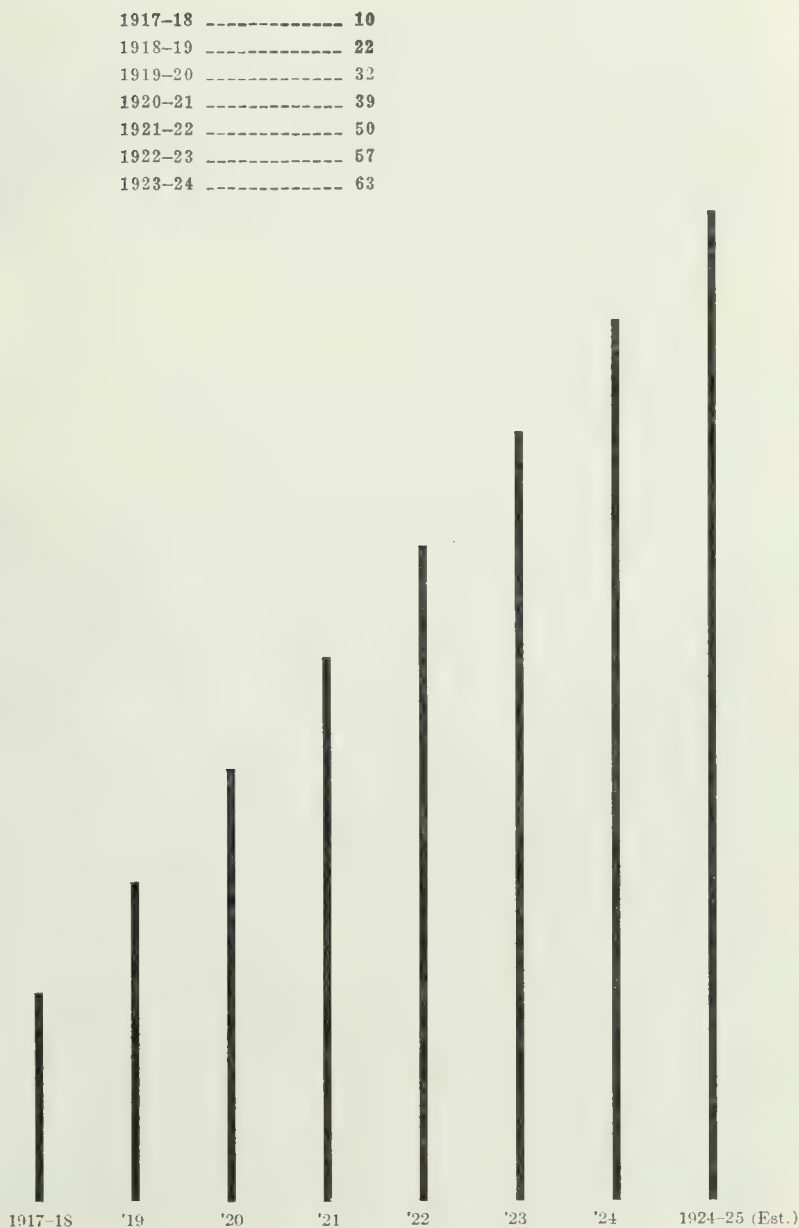
CHART No. II

Showing the Growth of Agricultural Education by Classes, 1917-1924



CHART No. III

Showing the Growth of Agricultural Education by Schools, 1917-1924



In addition to these schools, other four-year and junior high schools offered instruction in agriculture. The work in these institutions varies greatly. Some give only one or two textbook courses in certain phases of the subject, while others maintain well organized agricultural departments that maintain full four year courses. Between these extremes are to be found as many different types of courses as there are schools giving them.

Boys' and girls' club work has been conducted in cooperation with the University of California Agricultural Extension Service, in 59 different schools, including 2352 pupils, of whom 1752 completed their projects.

For the purpose of supervision and conference work the five regions of the state have remained the same as in previous years. The localities composing each of these regions present more or less homogeneous agricultural conditions. Two regional conferences of teachers are held during each year. At these conferences administrative as well as teaching problems are considered.

Federal and State Aided Departments of Agriculture for the Years 1917-1924.

Regional divisions of state	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24
Southern California -----	6	7	9	11	13	9	10
South coast, Contra Costa to Ventura --		4	6	7	8	10	9
North coast, Marin to Del Norte -----		4	6	6	8	10	12
San Joaquin Valley -----	3	4	6	5	8	9	13
Sacramento Valley -----	1	3	5	10	13	19	19
Total schools reimbursed -----	10	22	32	39	50	57	63
Total enrollments in above schools_	172	337	640	1,097	1,281	1,475	1,838

The project method predominates in all phases of agricultural instruction. It is the best method because it provides for practical business experience, instruction in farm economics, plant and animal care, and farm science. It gives the pupil an opportunity to measure his qualifications for, and his interest in, his occupation.

Each high school district maintaining a department must be surveyed by the teachers of agriculture. Based upon the findings of this survey, these teachers must make out an annual program of work. They must determine what farm enterprises shall be taught, must analyze the same, establish the different jobs under each, and arrange the instructional units according to the seasonal sequence of the farm enterprises.

The Extension Division of the College of Agriculture of the University and the farm bureaus of California have given the State Department of Vocational Education full and unqualified support.

Due to the fact that there did not appear to be any provision in the federal act under which part-time courses for adults in agriculture could be promoted, no special effort has been made to develop this type of work to date. However, the legislature of 1921 made available certain extra funds for adult education in small high schools. This extra aid makes it possible to promote short courses of instruction in the rural high schools where available qualified teachers can be obtained for the work. Hereafter the department will promote this type of instruction wherever possible.

The attitude of the high school authorities, the teaching force, and the pupils, toward the work is splendid. There is a growing and strengthening belief that the type of work attempted is correct for secondary schools. We, therefore, feel very much encouraged with the general condition of vocational agricultural instruction in this state.

DIVISION V.

PART-TIME GENERAL CONTINUATION EDUCATION.

By EMILY G. PALMER, Research and Service Center, State Board of Education, and
Division of Vocational Education, University of California.

Purpose of Part-time Education Act.

Part-time general continuation schools or classes for youths between 16 and 18 years of age have been conducted in sixty-seven cities and towns in California during the school year 1923-24. In these cities over 18,000 boys and girls in the state have been brought within the influence of the school due to the Part-time Act. However, the full effects of the act are not shown by these figures. The per cent of enrollments in the full-time school in many cities has grown much more rapidly than the per cent of increase in population in those cities, showing that the growth in high school enrollment is increased by some factor other than increased population. No doubt one of these factors is the Part-time Act.

Organization of Part-time Schools.

Although the part-time school is under the local school boards in this state, an organization of part-time classes *separate* from the regular high school is found in all communities doing the most effective work.

The irregularity of hours, the freedom to increase the hours of attendance as employment decreases or as interest increases, the opportunity to use subject matter freely without reference to graded courses, the frequent changes of schedule due to changes in employment and the general attitude of friendly association between teacher and pupil, all so essential to the part-time school, make it necessary to provide for a flexible organization resembling that of the opportunity school rather than that of the full-time high school.

In each of the twelve cities in the state whose population is over 25,000 and in most of the cities whose population is over 10,000, the part-time school is organized as a unit separate from the regular high school with a director whose chief duty is to administer the part-time school and a teaching force which is separate and distinct from the full-time high school faculty. This form of organization is also found in ten or twelve cities whose population is less than 10,000. In these smaller communities the part-time department is in the hands of one versatile teacher who is also a coordinator. He may be aided by one or more special teachers from the regular high school staff for a few hours a week. A plan proving to be more satisfactory than the use of high school teachers is the selection of some person in the community who may be employed to teach in the part-time school only two or three days of the week. Another arrangement which is often desirable, especially in sections where there are many part-time pupils of foreign extraction, is to find a teacher who can divide his or her time between instruction in part-time general continuation classes and special day or evening classes. It has been suggested that two neighboring small communities might combine and secure one able director for the part-time school, dividing his time between two cities.

Rooms and Equipment.

There is, of course, no standard equipment for a part-time school, but most schools try to avoid the appearance of the formal classroom. Conference tables and chairs, open book shelves and an inviting assortment of magazines might be suggested as the first essentials for any part-time school.

The equipment for definite technical training in typing, bookkeeping, adding machine work, auto repair, sheet metal work, mechanical drawing, etc., will, of course, be the same as for the full-time school. In the small schools where elaborate equipment is impossible and individual or group instruction is most necessary, movable furniture makes possible the rearrangement, at will, of groups for instruction. Within one room a teacher may assist three in letter writing at one time, four in blue print reading at another time, and two at bookkeeping at still another, and at a later hour the entire group may join in a discussion of some topic of interest to all.

Types of Instruction.

According to the reports sent to the State Board of Education, 83 per cent of the pupils in the part-time schools of the state have completed the eighth grade. It is therefore assumed that the greater number of part-time pupils have at least a knowledge of the fundamentals and are ready for such special instruction as their employment, present or future, or their civic and social responsibilities may demand. These demands will differ so greatly with individuals that each case must be decided upon its own needs. To determine these needs a study should be made of each pupil to find his real problems. A knowledge of his health, mentality, previous school record, interests, ambitions, social and antisocial reactions, amusements, associates, family history, neighborhood conditions, and employment history are not too much to ask the teacher to obtain if he is to seek the all-round development and guidance of the boys and girls who, for a limited period, are under the influence of the school. Some pupils may be in the part-time school four hours a week for only six months, others for two years or more. In any case the time is so short that it is imperative that the teacher have sufficient information about each pupil to make the best use of each week's attendance. Four hours a week or a little less may be all that any high school teacher sees any one pupil, yet that teacher may accomplish most satisfactory results. The possible applications of instruction to real problems makes it possible to give the most effective instruction. What can be accomplished in four hours a week in the part-time school depends, however, upon how well the teacher knows the problems of his pupils and upon how well the instruction and guidance given during the half-day of school can be made to apply to the other six and one-half days of the week.

In general the types of instruction or directed activities found in the part-time schools of the state are as follows:

1. Occupational extension, rounding out the instruction and interpreting the experience of the present job.

2. Occupational finding or preparatory, giving information and instruction which will help the youth to select and to some extent prepare for his chosen occupation.

3. Civic instruction and activities giving the youth a sense of his responsibilities to home, employer, fellow employees, and his community; also his rights and privileges in each of these groups.

4. Social and vocational guidance, giving the youth information and activities which will help him to make a better use of leisure time, solve his home and group problems, make a proper selection of a vocation, and secure a job. This will therefore include extra-curricular activities for the youth, a placement bureau and follow-up after placement on the part of the school.

A certain group of youths may be interested immediately in one or the other of the first two types of instruction. They may be employed in jobs which are in themselves educative. Instruction supplementing their work will then give them an opportunity to make the most of the education which the job offers. Others may know the kind of work for which they wish to prepare and find an opportunity to begin training. For such pupils the problem of instruction is comparatively easy. It may be necessary only to study the job and prepare the units of instruction. For this group apprenticeship programs, cooperative classes or plant classes in the industry have been arranged. The development of this phase of part-time education brings the quickest returns. Many a friend has been won for the whole part-time school movement through a young office girl who has been prepared for promotion, a stenographer who has been taught to spell, a clerk who has been taught to sell, or a housemaid who has learned to make out a balanced menu.

A second and very different group of youths in the part-time school are those who are not employed and perhaps do not wish employment in such jobs as their community may offer. Many teachers, especially in small towns, have reported that numbers of boys and girls in the part-time schools are unemployed, do not know what kind of employment they desire, and seem to have no interest in preparing for future employment. These pupils often become school rebels. Formal methods of instruction fail to interest them and indirect methods must be used. In such cases any interest which the youth may have should be quickly found and some profitable instruction offered while the teacher makes a study of his problems. We must find out what is causing the youth's indifference or hostility to school and find a remedy. The last two types of instruction, namely, civic instruction and guidance, are given these youths under the guise of any reading or instruction or informal discussions in which the pupil may take part until attitudes are changed and interest aroused.

Any school which gives successfully this kind of instruction and guidance will not find it difficult to introduce the other two types of training later. A part-time school teacher who never fails to lend assistance when a problem is presented, whether it be following a boy to court to see that he receives fair treatment, or helping a girl to find a better kind of amusement, proves to be the best educational salesman. When attitudes are right and difficulties are adjusted, youths are then in a frame of mind to benefit by instruction of a formal nature.

The smaller cities of the state seem to have a large proportion of youths belonging to the second group. They are not employed, they are not greatly interested in finding employment, and they refuse to attend high school, and come reluctantly to part-time school. In these same communities there are in many cases no social agencies to help solve

the problems of these youths, perhaps no organizations which are even guiding the leisure time activities of these young people. In such communities of the services of a versatile, socially-minded teacher is a necessity if attitudes are to be changed, a desire for education aroused, and needed instruction provided. If there are no other agencies for solving the problems of junior delinquency, idleness, and improper recreation, the need for the part-time school is greatly increased and its responsibilities multiplied. The part-time teacher in such communities has to lay foundations before he can build an educational structure. Mr. Noall has said, "The part-time school is a form of social insurance which no community can afford to be without."

A few schools have developed cooperative courses in one particular trade or industry. In such cases two groups of students alternate between school and employment. In a number of cases dull season instruction has been developed in districts where the chief employment is in canneries or in packing houses.

The Aims of the Part-time School.

The objectives of the part-time school are not unlike the fundamental objectives of the full-time school, but the emphasis placed on these objectives and the means used to accomplish them are very different from formal school methods. In the part-time school there is less stress on preparation for future responsibilities and more stress on meeting the immediate problems in all lines because the young worker, and the idle as well, are no longer living in the protected life of the school and are meeting vital problems of new responsibilities, new privileges, and new values. It is for this reason that so much emphasis is laid on coordination, for only through the activities of the coordinator can the part-time school know the immediate problems confronting its young people.

It has been asked which of the many aims of the part-time school can be accomplished in four hours a week. The answer is, all of them can be approximated by a teacher who can first secure the right attitudes and leadership among his pupils.

DIVISION VI.

TEACHER-TRAINING IN AGRICULTURE, TRADES AND INDUSTRIES, AND PART-TIME GENERAL CONTINUATION EDUCATION.

By EDWIN A. LEE, Director of Division of Vocational Education,
University of California.

Teachers of Trades and Industries.

The federal act for vocational education provides definitely that the state boards of education shall be responsible for setting up teacher-training programs which shall adequately prepare men and women with trade experience for teaching positions in vocational schools.

Standard of Admission.

From the beginning the standards of admission to teacher-training in California have been high. The trainee must have completed at least two years of high school. The age limits are from twenty-four to forty-five years—the lower limit guaranteeing a certain maturity which comes only with years; the upper limit being placed at forty in the belief that only in rare cases is the state warranted in investing the time and effort necessary for adequate training in an individual who has before him only a comparatively short period of service after completion of the teacher-training course. A minimum of three years of journeyman experience is required before an individual can be certified as an applied subjects teacher, and this minimum in general holds true for applicants to the teacher-training courses. It is possible, however, for those otherwise satisfactory to begin their professional course with two years of journeyman experience, for the class work being in the evening, the trainee may complete his third year of experience during the time he is preparing himself to teach.

The usual requirement of moral and civic character is taken most seriously, for it is recognized that the shop teacher occupies a conspicuously strategic position in the training of the future workers of the state. Every applicant is investigated thoroughly, both through references which he has furnished and by independent investigation. The result has been the selection of a group of men who rank high in this regard and who lend dignity and force to the teaching staff of the vocational classes of the state.

In addition, each applicant must furnish a health certificate and pass entrance examinations in oral and written composition, and in civics and general information.

Organization and Administration.

The state requirement for applied subjects teachers is a minimum of 280 hours of professional training. The question as to what courses shall be offered, their length and sequence, has been left largely to the teacher-training staff of the Division of Vocational Education of the University, subject to the approval of the State Board of Education. At present the program is as follows:

First Year.

	Hours
1. Trade analysis and organization of subject matter.....	70
2. Instructional and administrative problems.....	30
3. Observation and supervised teaching.....	40
	140

Second Year.

4. Theory and administration of vocational education.....	30
5. Science, mathematics, and drawing as related subjects.....	40
6. English for vocational teachers.....	20
7. Civic and industrial relations.....	20
8. Practice teaching.....	30
	140

Deficiencies in personal equipment, such as inability to perform ordinary arithmetical computations or inability to use the English language correctly, having been determined by the entrance examinations mentioned above, are as far as possible eradicated. The time devoted to the study necessary to make up such deficiencies is added to, not taken from, the minimum requirement of 280 hours.

In general it is expected that trainees will complete the minimum requirements before being recommended for teaching positions. The course as a whole is organized on this basis. It is recognized, however, that in every class there will probably be individuals who, under what is known as the limited credential, will begin teaching upon the completion, and in some cases even before completion, of the first year's work. The first 140 hours, in view of this possibility, is so organized as to contain the irreducible minimum of professional training upon which an individual should be granted the "short term credential." In cases where the individual completes 140 hours during a regular term and has in view a definite teaching position the following autumn, it is expected that he will complete the second half of the 280 hours during the intervening summer session.

Graduates of the course are granted a state credential of the vocational arts type of secondary grade. Such a credential entitles the holder to a county, or city and county, certificate to teach the trade or vocation for which the credential is granted, in the public schools covered by the certificate.

Graduation from the course implies that two conditions have been met: (1) that all the required subjects as given in the outline above have been completed; and (2) that the individual seeking a diploma of completion has been in actual attendance upon class instruction for not less than 90 per cent of the total number of required hours.

Mention was made above of the summer session. There are three routes by which a trainee may complete the required program: by attendance upon evening classes for the entire 280 hours; by attendance upon regular summer sessions of the university, where the entire program is given, excepting only supervised and practice teaching; or by a combination of summer session and evening classes.

If the first method is chosen the program can normally be completed in two academic years, meeting two evenings a week, two hours per evening, for a period of thirty-five weeks per year. If the summer session route is chosen, the problem of practice teaching looms large. The solution generally rests in careful supervision of the trainee during his first year of teaching, the certificate of completion being granted at the end of a half-year's successful teaching.

The State Board of Education administers the program in teacher-training through the Division of Vocational Education of the School of Education of the State University. Two main centers are maintained: one in the Los Angeles Region, and the other in the San Francisco Bay Region. Both centers have extended their influence beyond the cities mentioned, the first 140 hours of the course having been offered in San Jose, Stockton and San Diego.

In the biennium beginning July 1, 1922, and ending June 30, 1924, there have been enrolled in the trade and industrial teacher-training classes a total of 448 individuals. Of these, 348 were men and 100 women. Of the total number, 235 have been enrolled in the San Francisco Bay Region, and 213 in the Los Angeles Region. The enrollment and the number of graduates by trades are shown in the following table:

STATISTICAL TABLE.

Enrollment and Graduation in Trade and Industrial Teacher-Training Classes from July 1, 1922, to June 30, 1924.

Trade from which recruited	Enrollment		Diplomas granted	
	Men	Women	Men	Women
Art flower making		2		2
Art needlework		1		1
Automobile building	1		1	
Auto electrician	4		2	
Auto mechanics	51		48	
Basketry		1		
Beauty culture		4		
Blacksmith	1		1	
Bricklayer	1			
Cabinet maker	15		5	
Carpenter	26		11	
Ceramics	1		1	
China painting		1		
Commercial art	3	1	1	
Community mechanics	1		1	
Draftsman	25	3	10	
Draftsman and pattern-maker	2			
Dressmaker		33		33
Dressmaker and tailor		10		9
Electrician	13		3	
Embroiderer		1		1
Forge worker	4		4	
Four-tyman	1		1	
Interior decorator		1		
Industrial designer		1		
Journalist	1		1	
Machinist	61		55	
Machinist and auto repairman	10		10	
Machinist and draftsman	2		2	
Manual training	2			
Mill cabinet work	19		15	
Mill cabinet worker and carpenter	4		4	
Milliner		29		26
Milliner and dressmaker		9		5
Musician	1		1	
Nurse		1		
Pattern-maker	15		12	
Personal hygiene		2		2
Photographer	1			
Plaster	1			
Plumber	1		1	
Printer	35		32	
Printer and linotype operator	1			
Salesman	1			
Sheet metal worker	12		6	
Supplemental subjects	21		3	
Tailor	1		1	
Tile setter	1			
Tire repairman	1		1	
Vulcanizer	1		1	
Welder	4		4	
Woodworker	1		1	
Wood finisher	2		2	
	348	100	241	79

Some Problems Still to be Solved.

There are certain outstanding problems yet to be solved in the California situation. Possibly the most pressing one has to do with the following of graduates into the first teaching position. The requirement of 280 hours is recognized as a minimum requirement, and as such can only expose the trainee to the bare beginnings of teaching. If, however, with the 280 hours as a foundation the graduate can enter upon a teaching career with the assurance that a representative of the teacher-trainer staff will visit him and counsel with him at frequent intervals during his first year of teaching, there seems to be no reason why a truly efficient corps of applied subjects teachers may not be created.

Another problem to which specific attention is being directed is the working out of typical courses of study in the more important trades taught in vocational schools of the state. This, while not strictly a primary function of teacher-training, is a most important secondary responsibility comparable in many ways to the follow-up phase of the program.

Teachers of Agriculture.

Teacher-training classes in agriculture were first organized during the war emergency when agricultural college trained men were difficult to find. For this reason it was necessary to offer special courses designed primarily for men who had had a maximum of practical farm training, more or less teaching experience, and little or no professional preparation. A teacher-training center was established at the University Farm, Davis, in April, 1918, and by means of the short unit courses in agriculture and special courses in pedagogy, the effort was made to train teachers in the shortest period possible for the positions that were being created. After the termination of the war emergency the supply of university-trained men increased, and this special type of teacher was replaced with college graduates.

It soon became apparent that the effectiveness of the teacher-training courses would be greatly increased if the work of the Davis center could be combined with the regular courses in agricultural education which had been offered since 1910 at Berkeley. Accordingly, during the first year of this biennium the supervisor at Davis center was transferred to Berkeley. This consolidation has resulted in economy of administration, greater effectiveness in instruction, and an increased *esprit de corps* among the staff.

The increased supply of college-trained men made it possible for the State Board of Education to raise the standards for the special credential in agriculture. This increase of standards was made effective gradually by requiring, in addition to graduation from a four-year agricultural college course, twelve (1922-1923), twenty-four (1923-1924) and thirty-two (1924-1925 and thereafter) units of graduate work, including fifteen units in professional and education courses.

Organization and Administration.

The work of the agriculture teacher-training may be listed under six separate heads:

1. Resident instruction to students who have a university degree, or are candidates for such degree. This is fundamentally the principle upon which the teacher-training program is based. The present State

and practice teaching courses are the two for which the downtown of

Revised by the State Board for the purpose of renewal of their

seeding campaign in 1964. The State Board of Elections requires such persons to enroll for a minimum of six weeks in advance of the election. The Board has not been notified of any such persons.

[illegible]

5. itinerant teacher-trainer. This has proved to be an important and very necessary means of improving the technical competence of the men in service. The itinerant teacher-trainer keeps his headquarters at the State Normal School where he receives instruction in the latest methods of teaching and in the use of modern equipment. He then travels throughout the State, visiting the schools and keeping in intimate touch with the classroom and field work of the teachers in service so that the best instruction in the schools may be kept at the time it is needed.

The itinerant teacher-trainer will continue to receive instruction in the normal school during one semester and give itinerant instruction in the field the next.

Summary of Statistics.

158

General summary of enrollments, 1923-1924—

1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 26

1922-1923	Title	Publications.	Number
	Job Analysis Applied to the Teaching of Agriculture, by V. C. Gaines.....		1000
	Farm Mechanics for California Schools, by A. Shultis and others.....		1000
	Special announcement Teacher-Training Course in Agriculture (mimeographed circular).....		1200
	Outlines for Farm English, by Pearl Clark.....		500
	Outlines for Farm Mathematics, by Pearl Clark.....		500
	Outlines for Peach and Apricot Project, by E. G. Garrison.....		500
	News Letter, September-June (inclusive), each issue.....		650
1923-1924			
	Special Announcements Teacher-Training Course in Agriculture (mimeographed circular).....		4000
	Questionnaire Relating to Agriculture Teachers' Annual Program of Work.....		200
	Questionnaire Relating to the Supplemental Subjects.....		100
	Questionnaire Relating to Veterinary Instruction and Practice.....		4000
	News Letter, September-June (inclusive), each issue.....		800

Special Studies and Investigations.

(Completed during the biennium, or in progress.)

- The Teaching of Farm Mechanics in California Schools, in Cooperation with Professor L. J. Fletcher, Arthur Shultis, et al.
- The Agriculture Teacher's Annual Program of Work.
- The Daily Activities of the Agriculture Teacher.
- The Status of Supplemental Subjects.
- The Status of Veterinary Instruction and Practice Among the Agriculture Teachers of the United States.

PART-TIME GENERAL CONTINUATION.

By EMILY G. PALMER, in Charge of Research and Service Center.

More than in any other type of education does the part-time school depend for its success on the teacher or teachers selected to do the work. The personality, training, and experience of the teachers determine in large part the success or failure of the school. The training provided for part-time school teachers of the state has been done under the direction of the Research and Service Center of the Division of Vocational Education of the State University, cooperating with the State Board of Education. Instruction has been provided in the summer sessions both in Berkeley and in Los Angeles in courses dealing with various phases of part-time education in addition to certain basic courses in vocational education. The following courses have been offered:

- Aims, Purposes and Problems in Part-time Education.
- Organization of Citizenship Courses in Part-time Schools.
- Organization of Home-making Courses in Part-time Schools.
- Problems of the Coordinator.
- Administration of the Part-time School.

In addition, many of the seminar courses in vocational education during the fall and spring semesters have dealt with research problems in the field of part-time education. Further development should be along the lines of curriculum building, boys' and girls' club work, and other extra-curricular activities for the part-time school, social case work and the psychology of the adolescent worker and the school drop-out.

The social values of the part-time school are so great and some of the problems so difficult to solve that teachers who have had training or experience in some form of social service are invaluable to the part-time school. Out of the 166 teachers reporting, 30, or 18 per cent, have had some experience or training in social service. Part-time teachers are being encouraged to take as further preparation for their work, such courses as are offered in the University of California in training for

social service. This course is conducted on a cooperative basis with the social agencies of the Bay Region.

Conferences and Itinerant Teacher-Training.

As another phase of teacher-training, visits to part-time schools and conferences among groups of part-time teachers have been held. During the past two summers a series of weekly conferences on part-time and vocational education have been arranged at the summer sessions in Berkeley. During the year 1922-1923, visits were made by members of the staff to sixty-two part-time schools in the state, and conferences were held for teachers and administrators gathered for a one- or two-day series of discussions on the problems involved in part-time education. The general plan of these conferences was for the school which was host to arrange one meeting with parents, one with employers, and one or more with part-time school administrators and teachers.

The first of May a special agent, Mr. I. S. Noall, formerly specialist in part-time education with the Federal Board for Vocational Education, was secured to visit the small part-time schools of the state and help them solve their problems. Over thirty small cities were visited. The special study of these schools followed the discussion of the place of part-time education in the school system of the state by the Commissioner of Vocational Education, at the convention of the High School Principals' Association at Santa Cruz. Mr. Noall made a study of various phases of the work in the small community and has written a comprehensive report covering the objectives to be emphasized in the small town, the types of organization suitable for various communities, rooms and equipment, improvement of attendance, and methods of instruction. A number of cities having no part-time classes this year signified their intention of starting classes next year as a result of the help given in these visits.

List of Publications of the State Board of Education, Issued Through the University of California.

Part-time Education Series:

Division Bulletin No. 1. Syllabus of an Introductory Course on Part-time Education. January, 1920. (Out of print.)

No. 1. Leaflet No. 1. A First Reading List for Administrators and Teachers in Part-time Schools. August, 1920. (Out of print.)

No. 2. Leaflet No. 2. The Work of Coordination in Part-time Education. November, 1920. (Out of print.)

No. 3. Bulletin No. 2. An Analysis of Department Store Occupations for Juniors. December, 1920.

No. 4. Bulletin No. 3. Coordination in Part-time Education. March, 1921. (A revision of Leaflet No. 2.)

No. 5. Bulletin No. 4. An Analysis of the Work of Juniors in Banks. May, 1921.

No. 6. Bulletin No. 5. An Analysis of Clerical Positions for Juniors in Railway Transportation. August, 1921.

No. 7. Leaflet No. 3. Selected Reading List for Administrators and Teachers in Part-time Schools. September, 1921.

No. 8. Bulletin No. 6. Part-time and Continuation Schools Abroad. Reprints. November, 1921.

No. 9. Bulletin No. 7. The Work of Juniors in the Telegraph Service. April, 1922.

No. 10. Leaflet No. 4. Recreational Reading for Part-time and Continuation Schools. March, 1922.

No. 11. Bulletin No. 9. The Work of Juniors in Retail Grocery Stores. July, 1922.

No. 12. Bulletin No. 10. Third Annual Report of the Director of Part-time Education. Stockton, California, October, 1922.

No. 13. Bulletin No. 14. The Administration of the Part-time School in the Small Community. Part one, March, 1924. Part two, May, 1924.

News Notes.

Part-time News Notes, V. I. Nos. 1-8. November, 1920-May, 1922. (Out of print.)
Vocational Education News Notes, V. II. Nos. 1-7. September, 1922-May, 1924.
(Nos. 1, 3, and 5 out of print.)

Trade and Industrial Series:

- No. 1. Bulletin No. 12. Analysis of the House Carpenter's Trade. March, 1923.
- No. 2. Bulletin No. 13. Analysis of Cabinetmaker's Trade. September, 1923.
- No. 3. Bulletin No. 15. Analysis of the Plasterer's Trade. April, 1924.

Agricultural Education Series:

- No. 1. Bulletin No. 8. Job Analysis Applied to the Teaching of Vocational Agriculture. May, 1922.
 - No. 2. Bulletin No. 11. Farm Mechanics for California Schools. November, 1922. (Out of print.)
- Agricultural News Letter (Monthly).

DIVISION VII.

VOCATIONAL REHABILITATION.

By W. M. COMAN, State Supervisor of Vocational Rehabilitation.

I. General Statement.

The physically handicapped individual has been a serious social and economic problem since the beginning of time, but it has remained for modern civilization to effect the emancipation of such unfortunates. That certain self-reliant cripples had been able to readjust themselves to new and profitable occupations was to be readily observed, although it probably never occurred to our forefathers that the reclamation of handicapped persons could be either feasible or economically profitable. As a consequence, the disabled have been grudgingly supported by their more fortunate fellows and a steadily increasing army of professional dependents has been encouraged by a mistaken idea of charity.

That the retraining of the physically disabled is not only feasible but economically profitable has been convincingly demonstrated by the first three years of vocational rehabilitation service in California. Morbid despondency has capitulated to the indomitable optimism of experienced rehabilitation workers, scientific readjustment has surmounted physical barriers, and vocational training has paved the way to new occupations in which the individual again assumes his rightful place in society. The stories of some of these men and women read like fairy tales. For instance:

A pump tender who lost his left arm at the shoulder has been successfully retrained as a show-card writer.

A young woman, blind from birth, has been rehabilitated as a dictaphone operator. She is now employed at a good salary.

A lineman who lost both legs in a power accident is receiving instruction in electrical engineering. A responsible position with his former company awaits him.

A deaf mute has established himself as a commercial photographer following a thorough course of training.

A disabled carpenter has been taught architectural drawing and estimating, and is now earning a good living as a contractor.

As a basic principle, society demands that each individual shall contribute the full measure of his mental and physical capacity; and by the same principle society as a whole is morally obligated to provide for each disabled person an opportunity for reeducation and suitable reemployment. That this obligation has been accepted is evidenced by the federal and state vocational rehabilitation acts which provide for the vocational rehabilitation of persons disabled in industry or otherwise, and their return to useful employment.

II. The Function of Vocational Rehabilitation.

Vocational rehabilitation is the readjustment or retraining of physically handicapped persons for suitable remunerative tasks. However, rehabilitation should not be thought of as merely vocational education. Its scope is far broader and its purpose may be achieved in part by the restoration of impaired physical function, by the furnishing of properly

designed mechanical appliances, by the stimulation of moral courage which will capitalize unused knowledge, or by placement in a suitable job.

California does not consider any person rehabilitated until he is capable of securing and holding regular employment in a suitable occupation which will return a living wage. To this end the Rehabilitation Division has consistently endeavored to give each person an opportunity for participation in the highest type of employment feasible under the circumstances.

III. The Readjustment.

The most painstaking attention to the matter of morale has been found necessary at every stage of rehabilitation from the moment a man receives injury until he is again satisfactorily and happily reemployed. It is essential, therefore, that the disabled person be skillfully approached; his interest in life's activities reawakened; and his brain and hands put whole-heartedly to work upon his own reconstruction. The adjustment to new types of work can only be made following a careful analysis of the applicant's mental capacity, previous occupational experience, character of the disability, personal preferences, and the opportunity for employment following a suitable training program. However, the decision to undertake a course of training must always be voluntary, since the capacity of the human mind to resist education is almost beyond belief and experience has shown that the finest instruction is largely wasted upon an indifferent or rebellious student.

In many instances, the transition may be accomplished without the benefit of further training, but the state is morally obligated to interest itself in the welfare of every potential rehabilitation case. The statewide service of the division has brought expert advice and vocational reeducation within the reach of every person who has found his handicap a serious obstacle in earning a decent living.

Each applicant receives a thorough individual investigation, his problem is critically analyzed, and a readjustment is reached upon the merits of the case without reference to class groups or training agencies. No two cases are alike. The training program is designed to meet the specific requirements involved and aims to capitalize, wherever possible, previous education and occupational experience. This method has enabled the division to provide for each person the training needed at a point near his home community, renders possible the maximum use of existing educational agencies, and returns the individual to economic independence with the minimum sacrifice of time and money.

Since no maintenance provision has been written into either the federal or state acts, it is frequently necessary to assist eligible applicants with the solution of their financial problems. This has been especially true of the married men with dependent families. Living expenses during the training period are often met wholly or in part by the use of compensation payments or damages, savings, loans, or the income from part-time employment. Where the total income is inadequate, additional aid can nearly always be secured from interested friends, former employers, social service agencies, or the local county welfare boards.

IV. Eligibility for Service.

In accordance with the federal and state acts, eligibility for service is limited to those persons who, "by reason of physical defect or infirmity, whether congenital or acquired by accident, injury or disease, are or may be expected to be, totally or partially incapacitated for remunerative occupation, and who may reasonably be expected to be fit to engage in a remunerative occupation after completing a vocational rehabilitation course."

This section has been interpreted to mean that any person of employable age and sound mind who finds that his disability interferes seriously with regular employment in a profitable occupation may be eligible for service. Such disability may be the result of accident, injury, disease or defect from birth and need have no relation to previous employment. It is expected, however, that the applicant for rehabilitation service will cooperate to the fullest extent in his own rehabilitation.

V. Educational Service.

For convenience, training methods as developed in California may be classified under the following heads:

1. *Institutional training.*

Class, group and individual instruction covering a wide variety of special and common school subjects is being offered in reputable public, endowed and private institutions. Agencies thus utilized possess a sympathetic understanding of the problem and are adequately prepared to undertake the efficient training of adults in vocational subjects. The State Board of Education requires that all instruction shall conform to the best recognized standards in each occupation, and that current trade practices shall receive special attention. Although certain standardization of study courses has been possible, flexibility is nevertheless essential since the type of instruction and the course content must be reconciled with the employment objective agreed upon. Whenever private, or semi-private, agencies have been utilized, the character of the curriculum has been brought up to or beyond the standard set by the public schools, and the courses have been modified to meet the requirements of adult students. The State Board of Education is also definitely engaged in the training of public and private school teachers for successful participation in the rehabilitation service. Strict supervision of instruction is maintained at all times.

For the average disabled person who desires training in one of the commoner phases of commercial or industrial activity, group or class instruction in the fundamental principles and practices, followed by suitable employment under supervision, has proven the most satisfactory mode of rehabilitation.

2. *Tutorial instruction.*

Where a satisfactory training agency does not exist, or where the physical handicap is of such a character that special consideration is necessary, arrangements for special individual instruction by competent tutors have been made in a number of cases. This type of training has been particularly advantageous in the inauguration of vocational instruction prior to discharge from the hospital.

A number of cases of tutorial instruction have been carried on by agents of the division. This has been particularly true of agricultural districts where instruction has been carried on through the loaning of books, extension courses, and friendly personal advice from time to time as to proper methods.

3. *Employment training.*

In many instances the occupation may be best learned under actual working conditions, and frequently the desired instruction can be secured in no other manner. In such cases, arrangements are made with a suitable employer to furnish the required training by designating a properly qualified person, acceptable to both the state and the employer, who acts as instructor. Wherever possible, employment training opportunities have been developed which eventually provided regular employment at standard wages.

In the belief that institutional training, followed by suitable employment, is the most effective method of training, California has not developed employment training facilities where more advantageous instruction may be obtained. With the development of technical trade schools, the opportunities for true employment training have become somewhat limited. However, where persons have been inducted into training under employment conditions in shoe repairing, watch repairing, barbering, auto repairing, etc., training programs have been designed which meet the exact requirements. About 14 per cent of all rehabilitated cases have been so trained. Seventy-one per cent of all rehabilitated cases have been trained by institutional, correspondence or tutorial instruction.

4. *Correspondence instruction.*

Although the State Board of Education has not favored correspondence courses for injured persons when more suitable direct instruction may be secured, such courses have been found very useful in carrying technical instruction to persons residing in isolated localities or communities having but limited educational opportunities. When such training has been given, however, an effort has been made to secure a competent tutor in the same community who studies with the student and makes sure that the subject matter is thoroughly assimilated. Almost without exception, correspondence courses have been provided to supplement daily employment in power houses, industrial establishments, or upon the farm.

5. *Institutional—Employment training.*

One of the training agencies at San Francisco conducts a part of its regular rehabilitation training program under actual employment conditions. Following a brief foundational training the trainee is placed in a commercial establishment for full- or part-time employment and is given a supplementary course in those commercial subjects which will qualify him for advancement in his chosen field. This system provides the student with a means of subsistence during the training period and acquaints him with actual working conditions. Close personal supervision is maintained by the manager of the school who endeavors to closely coordinate theory and practice.

6. *Supervision of instruction.*

The rehabilitation staff has aimed to establish supervisory contact with each trainee once in two weeks, although, naturally, persons living in the more remote towns and out-of-the-way places can not be seen so often. In the course of such supervision, the agent ascertains the progress of the trainee, his attitude toward the work, and the fact that the training agency is following the prescribed training program. Furthermore, a written report of attendance and progress is required from each and every training agency at the close of each calendar month.

VI. Placement Service.

1. *Placement following training.*

Placement can not be considered as sharply separable from the other activities of rehabilitation, and every training program contemplates the reestablishment of the trainee in a remunerative occupation. In many instances arrangements for final employment are perfected prior to the applicant's induction into training; or the training agency may be able to place some rehabilitated persons through its own placement bureau. Such service is a part of the contract agreement.

In other cases the placement contract is reached following the personal efforts of the rehabilitation agents who operate through a wide personal acquaintance with employment managers, superintendents, heads of corporations, etc. Some persons are able to place themselves, or, in rare instances, they may be placed as a result of a newspaper story or donated advertisement.

2. *Placement without training.*

As a policy the Division of Rehabilitation does not wish to establish itself as an employment agency for the benefit of disabled persons, and has not done so. Nevertheless, it frequently happens that a man is able to carry on in an allied occupation without serious handicap and needs only a little assistance in securing the proper type of employment. In such instances the division exerts every reasonable effort to secure such employment for him.

Of the 501 cases rehabilitated to June 30, 1924, 65 were rehabilitated by placement without training. In other words, 19½ per cent have been rehabilitated by the placement method.

3. *Follow-up after placement.*

Following placement in a satisfactory occupation, agents of the division maintain periodic contact until such time as they may be satisfied that the rehabilitant is thoroughly competent to maintain himself in that occupation.

VII. Other Service.

Although the following types of service can not, perhaps, be considered as usual functions of vocational rehabilitation, it is nevertheless true that a number of handicapped persons have been returned to useful employment by:

1. *Physical restoration* which includes the discovery and elimination of mechanical or functional defects that may be removed by corrective surgery. In this type of service, the Division of Rehabilitation has enjoyed the fullest possible cooperation from the California Industrial Accident Commission and the various county hospitals.

2. *The securing of suitable working prostheses* which enable the injured worker to return to the same or modified duties without the necessity for further training.

3. *The establishment of small business enterprises* has offered a most acceptable solution in a number of instances. It has been found desirable in such cases to prescribe a brief commercial training as a foundation for a business career. The necessary capital has been secured through complete or partial commutation of disability award, the use of damages received, or savings. It has frequently happened that men who have been trained in shoe repairing, watch repairing, barbering, etc., have been assisted and encouraged in the establishment of small businesses which utilize their new trades under favorable conditions. About 6 per cent of all rehabilitated cases have been established in their own businesses.

4. *Morale service* without further training, by means of which a man's self-confidence and ambition may be restored to the extent that he is again willing to accept suitable employment and will earnestly endeavor to carry on.

VIII. Cooperating Agencies.

In the administration of vocational rehabilitation it is often necessary to enlist the aid of other agencies in order that certain auxiliary services may be obtained. Such auxiliary services, of a noneducational character, include:

1. Reporting of potential rehabilitation cases.
2. Assistance in the restoration of morale.
3. Physical restoration.
4. Provision for maintenance during the period of training.
5. Furnishing artificial appliances which can not be considered working prostheses.
6. Assistance in securing suitable placement.

In the development of her rehabilitation service, California has enjoyed the loyal cooperation and enthusiastic support of all agencies engaged in the promotion of educational or humanitarian welfare service. They have given without stint, and the success of the service is largely due to the unflinching resources so generously placed at the disposal of the State Board of Education. The helpful cooperation of the California Industrial Accident Commission has been particularly valuable.

IX. Progress During the Biennium.

Of the 2183 cases investigated during the biennial period, originating from all sources, 838 were registered as eligible for service, and 597 were initiated into training. At the close of the same period, 233 were receiving systematic instruction and 51 more had been forced to temporarily discontinue their training for various reasons. In addition to the foregoing, satisfactory placement was secured for 230 persons (20 without further training) by agents of the division, and 469 persons were rehabilitated and returned to economic independence.

An analytical study of the first 130 cases rehabilitated has disclosed some very interesting facts:

1. *Age.* The average age was 36.7 years.
2. *Dependents.* The average number of dependents was 1.8.
3. *Disability rating.* The average percentage of total permanent disability (as determined by age, nature of injury, and former occupation) was 34.5 per cent in the 86 cases for which ratings were available. In other words, the average person retrained by the Division of Rehabilitation was more than one-third incapacitated for his former occupation.
4. *Average wage at time of application for service.* The average wage at the time of application for service was \$8.24. Many were earning nothing, and twelve were receiving public aid in amounts varying from \$2.50 to \$8 per week.

5. *Average wage following rehabilitation.* Following the completion of rehabilitation, the average weekly wage, exclusive of 27 persons who were in business for themselves, was \$27.62. Since the average quoted is based upon earnings immediately following rehabilitation, it is quite certain that most rehabilitated persons will eventually equal the wage standard established by normal workmen. For example: A certain individual received \$3.75 per week public aid at the time of application for service, earned \$24 per week at the close of the training period, and now holds a responsible position which carries a salary of \$250 per month. This modern miracle required approximately one year.

The legitimate aim of all education is the development of useful, self-reliant citizens, and the Division of Rehabilitation proposes to make economic assets all persons who may be vocationally handicapped by reason of physical defect or injury. Few handicaps present difficulties which can not be surmounted by suitable training, moral courage, and assistance in finding suitable employment. If a deaf and dumb Eskimo with terribly deformed hands can be successfully trained as a commercial artist, need any injured person feel discouraged?

X. Some Interesting Cases.

1. When C. B—— was referred to the Rehabilitation Division by a women's club, he was 26 years of age. His entire life had been spent in a wheel chair as a result of ankylosis of hips and knees. School was out of the question. However, he was fond of drawing and it was decided that he should be given a correspondence course in show-card writing which could be completed at home. He has now established a very satisfactory home business and orders for his cards are steadily increasing in volume as his work becomes better known.

2. While employed as an oiler upon a gold dredger, J. C—— suffered the loss of his right hand. Undaunted by this misfortune, he proceeded to prepare himself for a better position in his chosen field. Since he had already completed two years of high school work, a special course in the fundamental principles of mechanical engineering was arranged for him. He is now employed by the California Highway Commission as an engineering draftsman, and has received one increase in salary since his appointment less than a year ago.

3. As the result of an attack of whooping cough when an infant, Miss R—— was seriously handicapped by total deafness. She was trained as a dental technician and was soon earning a small salary in a commercial laboratory. Her skill and ability were so evident that soon there was competition for her services by several laboratories. At last report she was employed in the capacity of expert dental technician at a salary of \$175 per month.

4. The final chapter in the interesting story of A. L—— was written when the rehabilitant lost his life in the wreck of the steamer "C. A. Smith" at Coos Bay, Oregon. Born in China of a Chinese father and English mother, Arthur was brought to this country in infancy and received a grammar school education. He then left home and worked at various occupations until he lost one leg and most of the other foot in a collision between his motorcycle and an electric train. When interviewed by a representative of the division, he was very much discouraged, feeling that he was handicapped for ordinary employment by reason of his birth as well as by his serious physical disability. However, he was encouraged to make another start, and his interest in radio led to graduation from a standard radio school and subsequent employment as an operator. He died at his post in the wreck of his ship, and, though it is sad indeed that his career of usefulness should be so soon ended, yet the determined manner in which he surmounted obstacles of birth and injury has been an inspiration to others and the service rendered was not in vain.

5. Infantile paralysis cases are frequently referred to the division. Such cases usually have had no occupational experience. Typical of this class, and involving weakness of both legs in each instance, are the cases of L. B——, age 18, with ninth grade education; J. I. W——, age 17, with eighth grade education; and F. B——, age 17, with tenth grade education. All three were mentally alert and ambitious, but interested along different lines. Following careful conferences, the first was sent to a school of industrial arts to learn jewelry manufacture and design; he is now successfully employed in that trade. The second was sent to a school of telegraphy and now has a substitute position with the Postal Telegraph Company, with the promise of the first regular opening. The third is still pursuing a commercial course, but there is no doubt regarding his ultimate success.

6. As the result of a peculiar congenital condition, C. G—— became practically blind at the age of 45 years. With six motherless children dependent upon him for support, his problem was most perplexing. Following a number of conferences, he was enrolled in a chiropractic college. Based upon a good previous education, he made excellent progress and has succeeded in establishing a splendid practice in a thriving California city.

STATISTICAL REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 1924.

Section I. Status of Live Cases at the Close of the Fiscal Year.

	Male	Female	Total
1. Listed pending survey.....	722	18	740
2. Investigated pending further disposition.....	178	11	189
3. In training.....	211	22	233
4. Training temporarily interrupted.....	50	1	51
Total live roll of cases.....	1,161	52	1,213

Section II. Progress of Cases During Year.

	Male	Female	Total
1. New cases listed.....	*2,905	109	*3,014
a. Number originating with Industrial Accident Commission.....	*2,305	49	*2,354
2. Cases investigated.....	2,101	82	2,183
3. Registered as eligible for service.....	761	77	838
4. Original initiations into training program.....	545	52	597
a. Number originating with Industrial Accident Commission.....	251	9	260
5. Placements.....	203	27	230
a. Following special technical training.....	145	25	170
b. Following counsel.....	58	2	60
6. Closures:			
a. Rehabilitated by State.....	417	52	469
b. Other closures.....	*2,495	60	*2,555

*NOTE.—Net cases after intrastate transfers were deducted.

Section III. Analysis of Registered Cases Eligible for Rehabilitation Service.

- I. Sex. Male, 754; female, 84; total, 838.
- II. Age. Under 21, 123; 21 to 30, 297; 31 to 40, 234; 41 to 50, 136; 51 and over, 47; unknown, 1.
- III. Origin of Disability. Employment accident, 536; public accident, 85; disease, 134; congenital, 33.
- IV. Nature of Disability. Hand, 118; hands, 12; arm, 82; arms, 5; leg, 158; legs, 52; hand and arm, 7; hand and leg, 9; arm and leg, 11; multiple, 43; vision, 113; hearing, 47; general debility, 38; miscellaneous, 143.
- V. Estimated Permanent Disability Rating. Based upon age and previous occupation. Under 21 per cent 48; 21 to 40 per cent, 129; 41 to 60 per cent, 88; 61 to 80 per cent, 34; 81 to 100 per cent, 79; not rated, 460.
- VI. Schooling Prior to Registration. None, 18; grades 1 to 6, 226; grades 7 to 9, 361; grades 10 to 12, 178; other, 55.

Section IV. Analysis of Case Closures.

- A. Registered Cases.
 1. Sex. Male, 844; female, 76; total, 920.
 2. Rehabilitated by State.
 1. By placement without training..... 55
 2. Following institutional, tutorial or correspondence training..... 372
 3. Following employment training..... 35
 4. By other service..... 7
 3. Other Closures.
 1. Not susceptible or training not feasible..... 43
 2. Service rejected..... 358
 3. Deceased..... 8
 4. Other reasons..... 42
 4. Special Service Rendered.
 1. Financial aid procured..... 18
 2. Medical or surgical aid procured..... 0
 3. Artificial appliances procured..... 2
- B. Non-Registered Cases.
 1. Successfully re-employed or self-rehabilitated..... 434
 2. Not susceptible or training not feasible..... 99
 3. Ineligible account minor handicap..... 418
 4. Not interested..... 788
 5. Deceased..... 27
 6. Left state..... 75
 7. Not located..... 249
 8. Closed by transfer..... 110
 - Number originating with Industrial Accident Commission..... 98
 9. Other reasons..... 13

DIVISION VIII.
STATISTICAL TABLES.

STATISTICAL TABLE I.

Federal and State Aided Classes in Agriculture for the Year 1920-1921.

Place and school	Full-time, part-time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Adin, Big Valley Joint Union High.....	Full-time	1	30	11	\$477 18
Azusa, Citrus Union High.....	Full-time	1	30	20	954 34
Campbell Union High.....	Full-time	2	30	20	1,154 74
Chico High.....	Full-time	1	30	29	954 34
Chino, George Jr. Republic.....	Full-time	2	30	30	1,065 70
Colusa High.....	Full-time	1	30	18	477 18
Esparto Union High.....	Full-time	1	30	23	954 34
Fair Oaks-San Juan Union High.....	Full-time	3	30	36	1,779 84
Fresno High.....	Full-time	4	30	91	1,622 38
Fullerton Union High.....	Full-time	1	30	20	954 34
Geyserville Union High.....	Full-time	1	30	11	954 34
Gilroy High.....	Full-time	2	30	15	1,049 76
Holtville Union High.....	Full-time	2	30	38	1,607 34
Kingsburg Joint Union High.....	Full-time	2	30	17	954 34
Lakeport, Clear Lake Union High.....	Full-time	2	30	17	954 34
Lancaster, Antelope Valley Union High.....	Full-time	1	30	11	954 34
Lodi Union High.....	Full-time	2	30	38	1,622 40
Los Angeles—					
Gardena High.....	Full-time	2	30	10	596 46
Jefferson High.....	Full-time	2	30	25	596 46
McKinley Junior High.....	Full-time	1	30	34	596 46
Owensmouth High.....	Full-time	1	30	23	596 46
Los Molinos High.....	Full-time	1	30	20	954 34
Marysville High.....	Full-time	1	30	25	954 34
McArthur, Fall River Joint Union High.....	Full-time	1	30	10	954 34
Modesto High.....	Full-time	2	30	52	1,399 70
Morgan Hill, Live Oak Union High.....	Full-time	2	30	17	1,049 76
Napa High.....	Full-time	1	30	20	881 82
Oakland, Fremont High.....	Full-time	3	30	71	1,860 90
Ontario, Chaffey Union High.....	Full-time	4	30	120	2,385 90
Oroville Union High.....	Full-time	1	30	9	715 78
Pasadena High.....	Full-time	2	30	47	954 34
Paso Robles Union High.....	Full-time	1	30	15	954 34
Petaluma High.....	Full-time	2	30	28	1,356 70
Roseville Union High.....	Full-time	1	30	19	1,355 16
Salinas Union High.....	Full-time	2	30	30	1,622 38
Santa Cruz High.....	Full-time	2	30	25	1,206 50
Sebastopol, Anala Union High.....	Full-time	1	30	17	954 34
Selma Union High.....	Full-time	1	30	18	954 34
Upper Lake Union High.....	Full-time	1	30	22	954 34
Totals.....		64		1,097	\$42,389 40

STATISTICAL TABLE II.

Federal and State Aided Classes in Agriculture for the Year 1921-1922.

Place and school	Full-time, part-time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Adin, Big Valley Joint Union High	Full-time	1	30	9	\$794 38
Azusa, Citrus Union High	Full-time	1	30	21	1,074 76
Brawley Union High	Full-time	1	30	20	1,074 76
Campbell Union High	Full-time	2	30	24	1,411 22
Caruthers Union High	Full-time	1	30	16	941 30
Chico High	Full-time	1	30	11	673 84
Chino High	Full-time	1	30	76	1,635 44
Chowchilla Union High	Full-time	1	30	15	794 38
Colusa High	Full-time	2	30	27	1,108 96
Concord, Mount Diablo Union High	Full-time	1	30	22	1,074 76
El Centro, Central Union High	Full-time	1	30	20	962 62
Esparto Union High	Full-time	2	30	28	1,443 92
Easton, Washington Union High	Full-time	1	30	20	1,074 76
Fair Oaks-San Juan Union High	Full-time	2	30	33	1,318 70
Fortuna Union High	Full-time	1	30	17	1,074 76
Fresno City High	Full-time	1	30	18	1,074 76
Fullerton Union High	Full-time	2	30	28	1,074 76
Geyserville Union High	Full-time	2	30	15	988 08
Gilroy High	Full-time	2	30	13	1,439 26
Gonzales Union High	Full-time	2	30	14	1,046 00
Grass Valley High	Full-time	1	30	15	934 58
Hemet Union High	Full-time	1	30	23	1,018 70
Holtville Union High	Full-time	3	30	35	1,532 70
Kingsburg Joint Union High	Full-time	2	30	24	1,261 66
Lakeport, Clear Lake Union High	Full-time	2	30	18	1,261 68
Lancaster, Antelope Valley Union High	Full-time	2	30	16	1,443 92
Lodi Union High	Full-time	3	30	44	1,803 18
Los Angeles—					
Owensmouth High	Full-time	1	30	24	906 54
Jefferson High	Full-time	1	30	17	906 54
Los Molinos High	Full-time	1	30	22	1,015 88
Marysville High	Full-time	1	30	20	794 40
McArthur, Fall River Joint Union High	Full-time	1	30	14	1,018 70
Modesto High	Full-time	3	30	43	1,626 16
Morgan Hill, Live Oak Union High	Full-time	2	30	17	1,448 60
Napa Union High	Full-time	1	30	17	794 38
Oakland, Fremont High	Full-time	2	30	40	1,803 00
Ontario, Chaffey Union High	Full-time	4	30	99	1,869 00
Oroville Union High	Full-time	1	30	9	841 12
Pasadena High	Full-time	3	30	50	1,692 00
Petaluma High	Full-time	2	30	36	1,822 00
Princeton Joint Union High	Full-time	1	30	6	1,074 76
Riverdale Joint Union High	Full-time	1	30	15	991 30
Riverside, Polytechnic High	Full-time	1	30	22	1,074 76
Roseville Union High	Full-time	2	30	39	1,074 76
Salinas Union High	Full-time	2	30	28	1,523 00
Santa Cruz High	Full-time	2	30	43	1,175 70
Santa Rosa High	Full-time	1	30	34	1,045 70
Sebastopol, Anala Union High	Full-time	2	30	30	1,542 00
Upper Lake Union High	Full-time	2	30	17	1,261 00
Woodland High	Full-time	2	30	20	1,074 76
Totals		81		1,281	\$59,713 86

STATISTICAL TABLE III.

Federal and State Aided Classes in Agriculture for the Year 1922-1923.

County, district and school	Full-time, part-time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Alameda County—					
Oakland, Fremont High.....	Full-time	2	30	25	\$1,131 48
Butte County—					
Chico High.....	Full-time	1	30	18	1,131 48
Oroville Union High.....	Full-time	2	30	13	1,082 30
Colusa County—					
Colusa High.....	Full-time	2	30	11	1,131 48
Princeton Joint Union High.....	Full-time	2	30	19	1,121 66
Contra Costa County—					
Concord, Mount Diablo Union High.....	Full-time	2	30	40	1,131 48
Fresno County—					
Caruthers Union High.....	Full-time	2	30	11	1,131 48
Kingsburg Joint Union High.....	Full-time	4	30	47	1,574 24
Riverdale Joint Union High.....	Full-time	2	30	28	1,092 14
Selma Union High.....	Full-time	3	30	31	1,328 26
Easton, Washington Union High.....	Full-time	3	30	93	1,131 48
Glenn County—					
Willows, Glenn County High.....	Full-time	1	30	16	1,131 48
Orland Joint Union.....	Full-time	1	30	14	1,131 48
Humboldt County—					
Fortuna Union High.....	Full-time	2	30	23	1,500 48
Imperial County—					
Brawley Union High.....	Full-time	2	30	28	1,377 48
Holtville Union High.....	Full-time	3	30	24	1,131 48
Lake County—					
Lakeport, Clear Lake Union High.....	Full-time	2	30	14	1,525 04
Upper Lake Union High.....	Full-time	2	30	10	1,131 48
Los Angeles County—					
Lancaster, Antelope Valley Union High.....	Full-time	3	30	29	1,771 04
Pasadena High.....	Full-time	4	30	36	1,131 48
Los Angeles—					
Owensmouth High.....	Full-time	2	30	28	1,131 48
Madera County—					
Chowchilla Union High.....	Full-time	2	30	16	836 36
Madera Union High.....	Full-time	3	30	38	1,131 48
Mendocino County—					
Ukiah Union High.....	Full-time	1	30	17	1,131 48
Modoc County—					
Adin, Big Valley Joint Union High.....	Full-time	1	30	■	1,052 78
Monterey County—					
Gonzales Union High.....	Full-time	2	30	21	836 36
Salinas Union High.....	Full-time	4	30	46	1,525 04
Napa County—					
Napa Union High.....	Full-time	2	30	36	1,131 48
Nevada County—					
Grass Valley High.....	Full-time	2	30	18	1,116 74
Placer County—					
Roseville Union High.....	Full-time	1	30	16	1,131 48
Riverside County—					
Hemet Union High.....	Full-time	2	30	24	1,475 86
Perris Union High.....	Full-time	1	30	14	1,052 78
Sacramento County—					
Elk Grove.....	Full-time	1	30	15	1,131 48
Folsom, San Juan Union High.....	Full-time	2	30	20	1,205 48
Galt Joint Union High.....	Full-time	1	30	12	1,131 48
San Bernardino County—					
Chino, George Junior Republic High.....	Full-time	4	30	35	1,254 48
Ontario, Chaffey Union High.....	Full-time	4	30	57	1,131 48
San Joaquin County—					
Lodi Union High.....	Full-time	4	30	42	1,402 08
San Luis Obispo County—					
Atascadero, Margarita Black Union High.....	Full-time	1	30	20	836 36
Paso Robles Union High.....	Full-time	1	30	17	836 36
Santa Clara County—					
Campbell Union High.....	Full-time	4	30	27	1,500 46
Gilroy Union High.....	Full-time	3	30	18	1,641 06
Morgan Hill, Live Oak Union High.....	Full-time	3	30	21	1,623 48

STATISTICAL TABLE III—Concluded.

Federal and State Aided Classes in Agriculture for the Year 1922-1923.

County, district and school	Full-time, part-time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Santa Cruz County—					
Santa Cruz High.....	Full-time	3	30	34	\$1,180 70
Shasta County—					
McArthur, Fall River Joint Union High	Full-time	1	30	17	1,042 94
Siskiyou County—					
Fort Jones, Siskiyou Union High	Full-time	1	30	8	1,131 48
Solano County—					
Vacaville Union High	Full-time	2	30	34	1,131 48
Sonoma County—					
Geyserville Union High	Full-time	1	30	12	1,082 30
Petaluma High	Full-time	4	30	35	1,837 00
Santa Rosa High	Full-time	2	30	57	1,837 00
Sebastopol, Anay Union High	Full-time	4	30	57	1,836 90
Stanislaus County—					
Modesto High	Full-time	3	30	43	1,820 24
Tehama County—					
Los Molinos High	Full-time	1	30	6	1,131 48
Red Bluff Union High	Full-time	1	30	20	1,094 10
Yolo County—					
Esparto Union High	Full-time	2	30	18	1,082 30
Woodland High	Full-time	2	30	25	1,394 18
Yuba County—					
Marysville High	Full-time	1	30	15	697 64
Totals		124		1,475	\$70,366 18

STATISTICAL TABLE IV.

Federal and State Aided Classes in Agriculture for the Year 1923-1924.

County, district and school	Full-time, part-time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Alameda County—					
Oakland—					
Fremont High	Full-time	2	30	36	\$1,915 10
Butte County—					
Chico High	Full-time	2	30	28	1,129 40
Colusa County—					
Colusa High	Full-time	2	30	16	1,044 96
College City, Pierce Joint Union High	Full-time	2	30	20	705 88
Princeton Joint Union High	Full-time	2	30	19	1,147 88
Fresno County—					
Caruthers Union High	Full-time	2	30	19	1,129 40
Kingsburg Joint Union High	Full-time	4	30	45	1,915 10
Easton, Washington Union High	Full-time	3	30	34	1,915 10
Riverdale Joint Union High	Full-time	4	30	63	1,259 88
Selma Union High	Full-time	3	30	32	785 68
Glenn County—					
Orland Joint Union High	Full-time	2	30	21	1,227 62
Willows, Glenn County High	Full-time	2	30	23	1,129 40
Humboldt County—					
Fortuna Union High	Full-time	3	30	26	1,607 94
Imperial County—					
Holtville Union High	Full-time	2	30	21	986 26
Lake County—					
Lakeport, Clear Lake Union High	Full-time	2	30	11	1,357 26
Upper Lake Union High	Full-time	2	30	8	988 22
Los Angeles County—					
Lancaster, Antelope Valley Union High	Full-time	3	30	46	1,915 10
Los Angeles, Owensmouth High	Full-time	3	30	43	1,915 10

STATISTICAL TABLE IV—Concluded.

Federal and State Aided Classes in Agriculture for the Year 1923-1924

County, district and school	Full-time, part-time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Madera County—					
Chowchilla Union High.....	Full-time	2	30	18	\$1,062 64
Madera Union High.....	Full-time	2	30	33	1,388 74
Mendocino County—					
Ukiah Union High.....	Full-time	2	30	26	1,276 72
Willits Union High.....	Full-time	2	30	33	1,129 40
Monterey County—					
Gonzales Union High.....	Full-time	2	30	23	1,143 40
Salinas Union High.....	Full-time	4	30	52	1,129 40
Napa County—					
Napa Union High.....	Full-time	4	30	47	785 68
Placer County—					
Roseville Union High.....	Full-time	2	30	14	988 22
Riverside County—					
Beaumont High.....	Full-time	1	30	14	914 36
Elsinore Union High.....	Full-time	1	30	17	859 34
Hemet Union High.....	Full-time	3	30	28	1,394 54
Perris Union High.....	Full-time	1	30	15	997 64
Riverside Polytechnic High.....	Full-time	2	30	10	785 68
Sacramento County—					
Courtland Union High.....	Full-time	1	30	8	785 68
Elk Grove Union High.....	Full-time	2	30	36	1,077 84
Fair Oaks, San Juan Union High.....	Full-time	2	30	16	1,276 72
Galt Union High.....	Full-time	2	30	18	1,522 26
San Bernardino County—					
Chino High.....	Full-time	4	30	69	1,915 10
Ontario, Chaffey Union High.....	Full-time	4	30	132	1,915 10
San Joaquin County—					
Lodi Union High.....	Full-time	4	30	29	1,530 44
Manteca Union High.....	Full-time	2	30	30	1,129 40
San Luis Obispo County—					
Atascadero, Margarita Black Union High.....	Full-time	2	30	21	1,129 40
Santa Clara County—					
Campbell Union High.....	Full-time	3	30	26	1,552 54
Gilroy Union High.....	Full-time	3	30	21	1,718 66
Morgan Hill, Live Oak Union High.....	Full-time	3	30	17	1,701 98
Santa Cruz County—					
Santa Cruz High.....	Full-time	2	30	31	844 60
Watsonville Union High.....	Full-time	3	30	50	1,915 10
Shasta County—					
McArthur, Fall River Joint Union High.....	Full-time	2	30	14	1,006 40
Siskiyou County—					
Macdoel, Butte Valley Union High.....	Full-time	1	30	17	785 68
Fort Jones, Siskiyou Union High.....	Full-time	2	30	20	941 14
Solano County—					
Vacaville Union High.....	Full-time	3	30	27	1,646 54
Sonoma County—					
Geyserville Union High.....	Full-time	2	30	17	1,129 40
Petaluma High.....	Full-time	4	30	49	1,915 10
Santa Rosa High.....	Full-time	3	30	42	1,915 10
Sebastopol, Anafy Union High.....	Full-time	4	30	62	1,915 10
Stanislaus County—					
Ceres Union High.....	Full-time	1	30	21	1,129 40
Hughson Union High.....	Full-time	1	30	17	1,129 40
Modesto High.....	Full-time	3	30	34	1,718 66
Oakdale Union High.....	Full-time	1	30	21	760 48
Tehama County—					
Corning Union High.....	Full-time	1	30	18	1,099 94
Los Molinos High.....	Full-time	2	30	17	753 26
Red Bluff Union High.....	Full-time	2	30	27	1,326 46
Yolo County—					
Esparto Union High.....	Full-time	2	30	21	1,010 74
Woodland High.....	Full-time	2	30	35	2,111 50
Yuba County—					
Marysville Union High.....	Full-time	1	30	26	834 78
Totals.....		147		1,838	\$81,074 94

STATISTICAL TABLE V.

Federal and State Aided Classes in Trades and Industries for the Year 1920-1921.

Place and school	Name of vocation	Full-time, part-time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Berkeley High.....	Applied electricity.....	Full-time	1	30	25	\$600 00
Berkeley High.....	Auto repair.....	Full-time	1	30	26	600 00
Berkeley High.....	Machine shop.....	Full-time	2	30	35	868 26
Berkeley High.....	Printing.....	Full-time	1	30	11	600 00
Berkeley High.....	Shorthand.....	Part-time	1	8 ² / ₃	38	105 46
Berkeley High.....	Typewriting.....	Part-time	1	5	53	98 80
Chino—						
George Jr. Republic.....	Auto mechanics.....	Full-time	1	30	11	600 00
George Jr. Republic.....	Carpentry.....	Full-time	1	30	7	600 00
George Jr. Republic.....	Printing.....	Full-time	1	30	11	600 00
Fresno High.....	Auto repair.....	Full-time	2	30	44	1,136 50
Fresno High.....	Applied electricity.....	Full-time	1	30	8	300 00
Fresno High.....	Machine shop.....	Full-time	2	30	36	1,136 50
Long Beach High.....	Chemistry.....	Part-time	1	4 ¹ / ₂	14	79 92
Los Angeles—						
Central Intermediate.....	Power sewing machine.....	Part-time	2	15	410	600 00
Gardena High.....	Auto mechanics.....	Full-time	1	30	18	416 26
Hollywood High.....	Auto mechanics.....	Full-time	2	30	51	798 50
Jefferson High.....	Auto repair and construction.....	Full-time	4	30	73	1,941 24
Jefferson High.....	Electrical repair and construction.....	Full-time	2	30	46	1,136 50
Jefferson High.....	Machine shop.....	Full-time	2	30	24	868 26
Jefferson High.....	Sheet metal.....	Full-time	1	30	13	600 00
Lafayette Jr. High.....	Boys' restaurant cooking and management.....	Full-time	2	30	37	1,136 50
Lincoln High.....	Applied electricity.....	Full-time	1	30	18	550 00
Lincoln High.....	Auto work.....	Full-time	2	30	56	1,136 50
Lincoln High.....	Dressmaking (trade).....	Full-time	2	30	52	1,045 30
Lincoln High.....	Machine shop.....	Full-time	1	30	30	600 00
Lincoln High.....	Mechanical drawing.....	Full-time	1	30	25	600 00
Lincoln High.....	Printing.....	Full-time	1	30	13	450 00
Lincoln High.....	Sheet metal.....	Full-time	1	30	18	600 00
Lincoln High.....	Trade art.....	Full-time	1	30	27	600 00
Lincoln High.....	Chemistry for capped nurses.....	Part-time	1	6	61	69 94
Lincoln High.....	Cooking for capped nurses.....	Part-time	2	4	73	111 00
Lincoln High.....	Printing.....	Part-time	1	4	8	150 00
San Pedro Evening.....	Auto repair.....	Full-time	1	30	22	600 00
San Pedro Evening.....	Electric construc. and operation.....	Full-time	1	30	9	600 00
Monterey Union High.....	Auto and marine engines.....	Full-time	2	30	31	1,136 50
Oakland—						
Garfield Jr. High.....	Sheet metal.....	Full-time	1	30	23	600 00
Lazear Jr. High.....	Sheet metal.....	Full-time	1	30	27	600 00
Prescott Jr. High.....	Sheet metal.....	Full-time	1	30	24	600 00
Technical High.....	Auto repair.....	Full-time	2	30	70	1,136 50
Technical High.....	Carpentry and mill cabinet.....	Full-time	1	30	41	600 00
Technical High.....	Electricity.....	Full-time	2	30	56	1,136 50
Technical High.....	Machine shop.....	Full-time	4	30	140	2,209 50
Technical High.....	Pattern-making.....	Full-time	2	30	53	1,136 50
Tompkins Jr. High.....	Sheet metal.....	Full-time	1	30	23	600 00
Vocational High.....	Auto repair.....	Full-time	4	30	129	2,209 50
Vocational High.....	Cabinet making.....	Full-time	1	30	35	600 00
Vocational High.....	Dressmaking (trade).....	Full-time	2	30	49	1,136 50
Vocational High.....	Electricity.....	Full-time	4	30	129	2,209 50
Vocational High.....	Machine drafting.....	Full-time	1	30	18	482 50
Vocational High.....	Machine shop.....	Full-time	4	30	129	2,209 50
Vocational High.....	Millinery (trade).....	Full-time	1	30	26	600 00
Vocational High.....	Pattern-making.....	Full-time	1	30	31	600 00
Vocational High.....	Printing.....	Full-time	1	30	24	600 00
Vocational High.....	Printing.....	Part-time	1	18	46	333 00
Redlands High.....	Auto repair.....	Full-time	1	30	29	600 00
Roseville Union High.....	Boilermaking.....	Part-time	1	8	10	99 90
Roseville Union High.....	General blacksmithing.....	Part-time	1	4	10	99 90
Roseville Union High.....	Machinist and boilermaking.....	Part-time	2	8	6	199 80
Roseville Union High.....	Machinist.....	Part-time	1	8	8	99 90
Sacramento High.....	Auto construction and repair.....	Full-time	1	30	26	600 00

STATISTICAL TABLE V.—Concluded.

Federal and State Aided Classes in Trades and Industries for the Year 1920-1921.

Place and school	Name of vocation	Full-time, part-time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Salinas Union High.....	Auto mechanics.....	Full-time	1	30	10	\$600 00
San Jose High.....	Auto repair and garage mngt.....	Full-time	2	30	63	1,136 50
San Jose High.....	Carpentry and mill cabinet.....	Full-time	1	30	15	600 00
San Jose High.....	Machine shop.....	Full-time	2	30	45	1,064 98
San Jose High.....	Sheet metal.....	Full-time	1	30	18	300 00
Santa Barbara High.....	Auto repair.....	Full-time	2	30	66	1,136 50
Sausalito—						
Tamalpais Union High.....	Electric shop practice.....	Full-time	1	30	23	600 00
Tamalpais Union High.....	Machine shop practice.....	Full-time	2	30	51	1,136 50
Stockton High.....	Auto repair.....	Full-time	1	30	18	600 00
Stockton High.....	Machinist.....	Full-time	2	30	38	1,136 50
Stockton High.....	Mill cabinet.....	Full-time	1	30	12	600 00
Stockton High.....	Printing.....	Full-time	1	30	9	600 00
Totals.....			109		2,964	\$53,861 92

STATISTICAL TABLE VI.

Federal and State Aided Classes in Trades and Industries for the Year 1921-1922.

Place and school	Name of vocation	Full-time, part-time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Berkeley High.....	Applied electricity.....	Full-time	1	30	26	\$717 42
Berkeley High.....	Auto repair.....	Full-time	2	30	45	1,410 00
Berkeley High.....	Machine shop.....	Full-time	1	30	36	690 66
Berkeley High.....	Printing.....	Full-time	1	30	16	600 00
Berkeley High.....	Shorthand.....	Part-time				
	voc. ex.....		1	5	45	124 00
Berkeley High.....	Typewriting.....	Part-time				
	voc. ex.....		1	5	60	124 00
Chino—						
George Jr. Republic.....	Auto repair.....	Full-time	1	30	36	540 00
George Jr. Republic.....	Carpentry.....	Full-time	1	30	25	540 00
George Jr. Republic.....	Printing.....	Full-time	1	30	38	540 00
Fresno Technical High.....	Applied electricity.....	Full-time	2	30	34	1,200 00
Fresno Technical High.....	Auto and gas engine.....	Full-time	3	30	44	1,800 00
Fresno Technical High.....	Machine shop.....	Full-time	3	30	46	1,800 00
Fullerton Union High.....	Oil production.....	Full-time	1	30	22	720 00
Inglewood Union High.....	Auto repair.....	Full-time	1	30	27	630 00
Los Angeles—						
Central Jr. High.....	Printing.....	Full-time	1	30	8	270 00
Central Jr. High.....	Power sewing machine operation.....	Part-time	2	15	527	720 00
Gardena High.....	Auto and machine shop.....	Full-time	1	30	20	540 00
Hollywood High.....	Auto mechanics.....	Full-time	1	30	23	561 60
Jefferson High.....	Applied electricity.....	Full-time	2	30	33	1,323 00
Jefferson High.....	Auto repair.....	Full-time	3	30	43	1,962 00
Jefferson High.....	Machine shop.....	Full-time	1	30	19	630 00
Jefferson High.....	Sheet metal.....	Full-time	1	30	14	630 00
Lafayette Jr. High.....	Printing.....	Full-time	1	30	9	315 00
Lafayette Jr. High.....	Restaurant cooking.....	Full-time	2	30	42	1,200 00
Lincoln High.....	Auto repair.....	Full-time	2	30	37	1,224 00
Lincoln High.....	Carpentry.....	Full-time	1	30	11	360 00
Lincoln High.....	Dressmaking (trade).....	Full-time	2	30	54	1,289 96
Lincoln High.....	Machine shop.....	Full-time	1	30	29	600 00
Lincoln High.....	Mechanical drafting.....	Full-time	1	30	10	600 00

STATISTICAL TABLE VI.—Concluded.

Federal and State Aided Classes in Trades and Industries for the Year 1921-1922.

Place and school	Name of vocation	Full-time part time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Lincoln High	Printing	Full-time	1	30	7	\$503 96
Lincoln High	Sheet metal	Full-time	1	30	20	638 96
Lincoln High	Trade art	Full-time	2	30	58	1,008 00
Manual Arts High	Machine bookkeeping	Part-time	1	15	41	360 00
Polytechnic Evening	Laundry work	Special	1	6	55	108 00
San Pedro High	Applied electricity	Full-time	2	30	20	1,170 00
San Pedro High	Auto mechanics	Full-time	2	30	36	1,278 00
San Pedro High	Boat building	Full-time	1	30	14	603 00
Monterey Union High	Engine and auto repair	Full-time	2	30	27	1,232 20
Oakland—						
Elmhurst Jr. High	Sheet metal	Full-time	1	30	21	720 00
Garfield Jr. High	Mill cabinet	Full-time	1	30	38	720 00
Garfield Jr. High	Sheet metal	Full-time	1	30	34	720 00
Lazzar Jr. High	Sheet metal	Full-time	1	30	16	720 00
Prescott Jr. High	Cabinet making	Full-time	1	30	20	652 50
Prescott Jr. High	Sheet metal	Full-time	1	30	26	630 00
Technical High	Applied electricity	Full-time	2	30	55	1,395 00
Technical High	Auto repair	Full-time	3	30	94	1,845 00
Technical High	Carpentry and mill cabinet	Full-time	2	30	71	1,327 50
Technical High	Machine shop	Full-time	4	30	145	2,677 50
Technical High	Pattern-making	Full-time	2	30	52	1,395 00
Tompkins Jr. High	Sheet metal	Full-time	1	30	21	720 00
Vocational High	Applied electricity	Full-time	4	30	136	2,468 72
Vocational High	Auto repair	Full-time	4	30	127	2,113 24
Vocational High	Cabinet making	Full-time	1	30	39	503 56
Vocational High	Dressmaking (trade)	Full-time	2	30	58	1,119 70
Vocational High	Machine drafting	Full-time	1	30	21	443 54
Vocational High	Machine shop	Full-time	6	30	191	2,638 88
Vocational High	Millinery (trade)	Full-time	1	30	30	607 06
Vocational High	Pattern-making	Full-time	1	30	35	533 80
Vocational High	Printing	Full-time	2	30	42	1,031 86
Vocational High	Printing	Part-time	1	15	46	360 00
Oroville Union High	Printing	Full-time	1	30	22	522 00
Redlands High	Machine shop and auto repair	Full-time	1	30	24	660 00
Riverside Polytechnic	Carpentry	Full-time	1	30	20	585 00
Riverside Polytechnic	Machine shop	Full-time	1	30	19	495 00
Riverside Polytechnic	Printing	Full-time	1	30	11	405 00
Roseville Union High	Apprenticeship electricity	Part-time	1	8	13	106 66
Roseville Union High	Machine and boiler making	Part-time	1	8	13	106 66
Sacramento High	Auto repair	Full-time	2	30	48	1,271 88
Salinas Union High	Auto repair	Full-time	1	30	17	612 00
San Diego High	Machine shop	Full-time	1	30	25	247 50
San Jose High	Auto repair	Full-time	4	30	91	2,640 00
San Jose High	Machine shop	Full-time	2	30	71	1,320 00
San Jose High	Mill and cabinet work	Full-time	1	30	19	660 00
San Jose High	Pattern-making	Full-time	1	30	36	660 00
San Jose High	Sheet metal	Full-time	2	30	48	1,320 00
San Rafael High	Auto repair	Full-time	1	30	20	612 18
Santa Barbara High	Auto repair	Full-time	2	30	52	1,080 00
Sausalito—						
Tamalpais Union High	Applied electricity	Full-time	1	30	22	659 88
Tamalpais Union High	Machine shop	Full-time	2	30	49	1,319 76
Stockton High	Auto repair	Full-time	1	30	20	598 50
Stockton High	Machine shop	Full-time	2	30	39	1,377 00
Stockton High	Mill cabinet making	Full-time	2	30	23	931 50
Stockton High	Printing	Full-time	1	30	13	612 00
Totals			131		3,690	\$74,709 14

STATISTICAL TABLE VII.

Federal and State Aided Classes in Trades and Industries for the Year 1922-1923.

County, district and school	Name of vocation	Full-time, part time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Alameda County--						
Berkeley High.....	Applied electricity.....	Full-time	1	30	30	\$653 00
Berkeley High.....	Auto repair.....	Full-time	2	30	76	1,186 00
Berkeley High.....	Machine shop.....	Full-time	1	30	37	604 00
Berkeley High.....	Printing.....	Full-time	1	30	27	655 20
Berkeley Part-time High.....	Shorthand.....	Part-time	1	5 $\frac{1}{2}$	108	133 32
Berkeley Part-time High.....	Typing.....	Part-time	1	5 $\frac{1}{2}$	58	133 32
Oakland--						
Elmhurst Jr. High.....	Sheet metal.....	Full-time	1	30	23	684 00
Fremont High.....	Auto repair.....	Full-time	1	30	23	720 00
Fremont High.....	Mill cabinet.....	Full-time	1	30	14	720 00
Garfield Jr. High.....	Mill cabinet.....	Full-time	1	30	24	720 00
Garfield Jr. High.....	Radio.....	Full-time	1	30	14	697 50
Garfield Jr. High.....	Sheet metal.....	Full-time	1	30	23	720 00
Lazear Jr. High.....	Sheet metal.....	Full-time	1	30	17	720 00
Oakland High.....	Shorthand-typing.....	Part-time	2	17 $\frac{1}{2}$	137	766 88
Prescott Jr. High.....	Mill cabinet.....	Full-time	1	30	26	652 50
Prescott Jr. High.....	Sheet metal.....	Full-time	1	30	23	652 50
Technical High.....	Applied electricity.....	Full-time	2	30	61	1,372 50
Technical High.....	Auto repair.....	Full-time	3	30	79	1,800 00
Technical High.....	Machine shop.....	Full-time	4	30	126	2,587 50
Technical High.....	Mill cabinet.....	Full-time	2	30	50	1,440 00
Technical High.....	Pattern-making.....	Full-time	2	30	54	1,417 50
Technical High.....	Sheet metal.....	Full-time	2	30	41	1,083 00
Tompkins Jr. High.....	Sheet metal.....	Full-time	1	30	24	720 00
Vocational High.....	Applied electricity.....	Full-time	4	30	125	2,452 36
Vocational High.....	Auto repair.....	Full-time	2	30	35	1,285 46
Vocational High.....	Dressmaking.....	Full-time	2	30	50	1,392 98
Vocational High.....	Machine drafting.....	Full-time	1	30	17	559 00
Vocational High.....	Machine shop.....	Full-time	8	30	282	5,039 00
Vocational High.....	Mill cabinet.....	Full-time	1	30	37	447 18
Vocational High.....	Millinery.....	Full-time	1	30	24	717 00
Vocational High.....	Pattern-making.....	Full-time	1	30	37	529 36
Vocational High.....	Printing.....	Full-time	1	30	28	562 36
Vocational High.....	Printing.....	Part-time	2	27	115	1,440 00
Butte County--						
Chico High.....	Auto repair.....	Full-time	1	30	17	720 00
Fresno County--						
Fresno Technical.....	Applied electricity.....	Full-time	2	30	38	1,276 50
Fresno Technical.....	Auto repair.....	Full-time	3	30	54	1,761 00
Fresno Technical.....	Machine shop.....	Full-time	3	30	42	1,624 00
Fresno Technical.....	Mill cabinet.....	Full-time	1	30	10	547 50
Los Angeles County--						
Los Angeles--						
Central Jr. High.....	Power machine.....	Full-time	2	30	477	720 00
Gardena High.....	Auto repair.....	Full-time	1	30	24	630 00
Hollywood High.....	Auto repair.....	Full-time	1	30	23	450 00
Jefferson High.....	Applied electricity.....	Full-time	1	30	22	414 00
Jefferson High.....	Auto repair.....	Full-time	2	30	52	1,044 00
Jefferson High.....	Machine shop.....	Full-time	1	30	24	630 00
Jefferson High.....	Sheet metal.....	Full-time	1	30	16	414 00
Lafayette Jr. High.....	Printing.....	Full-time	1	30	19	630 00
Lafayette Jr. High.....	Restaurant cooking.....	Full-time	2	30	37	1,260 00
Lincoln High.....	Auto repair.....	Full-time	2	30	42	1,260 00
Lincoln High.....	Auto electrics.....	Full-time	1	30	17	600 00
Lincoln High.....	Dressmaking.....	Full-time	2	30	51	1,260 00
Lincoln High.....	Machine shop.....	Full-time	1	30	26	600 00
Lincoln High.....	Mechanical drafting.....	Full-time	1	30	21	600 00
Lincoln High.....	Mill cabinet.....	Full-time	1	30	13	660 60
Lincoln High.....	Millinery.....	Full-time	1	30	8	300 00
Lincoln High.....	Printing.....	Full-time	1	30	16	540 00
Lincoln High.....	Sheet metal.....	Full-time	1	30	24	720 00
Lincoln High.....	Trade art.....	Full-time	2	30	51	1,020 00

STATISTICAL TABLE VII—Concluded.

Federal and State Aided Classes in Trades and Industries for the Year 1922-1923.

County, district and school	Name of vocation	Full-time, part time or special class	Number of classes	Sixty minute hours of instruction per week	Enrollment	Amount of federal and state aid
Manual Arts High	Machine bookkeeping	Part-time	1	10	95	\$200 00
Polytechnic Eve. High	Bricklaying	Part-time	1	20	86	360 00
Polytechnic Eve. High	Laundry work	Part-time	1	6	54	111 00
Polytechnic Eve. High	Plastering	Part-time	1	20	45	270 00
San Pedro High	Applied electricity	Full-time	2	30	15	630 00
San Pedro High	Auto repair	Full-time	2	30	11	900 00
San Pedro High	Boat building	Full-time	1	30	9	270 00
Marin County—						
San Rafael High	Auto repair	Full-time	1	30	20	633 50
Sausalito—						
Tamalpais Union High	Applied electricity	Full-time	1	30	19	630 00
Tamalpais Union High	Auto repair	Full-time	1	30	11	690 00
Tamalpais Union High	Machine shop	Full-time	2	30	50	1,440 00
Monterey County—						
Monterey Union High	Gas engine, auto repair	Full-time	3	30	53	1,915 26
Salinas Union High	Auto repair	Full-time	1	30	31	504 00
Placer County—						
Roseville Union High	Auto repair	Full-time	1	30	17	630 00
Roseville Union High	Machine and shop	Full-time	2	4	24	272 00
Riverside County—						
Riverside—						
Polytechnic High	Auto repair	Full-time	1	30	20	537 30
Polytechnic High	Machine shop	Full-time	1	30	19	606 00
Polytechnic High	Mill cabinet	Full-time	1	30	14	610 00
Polytechnic High	Printing	Full-time	1	30	12	405 00
Sacramento County—						
Sacramento High	Auto repair	Full-time	4	30	98	2,700 00
San Bernardino County—						
Chino—						
California Jr. Republic	Auto repair	Full-time	2	30	34	1,350 00
California Jr. Republic	Mill cabinet	Full-time	1	30	11	495 00
California Jr. Republic	Printing	Full-time	1	30	12	455 00
Redlands High	Machine shop	Full-time	1	30	26	630 00
San Diego County—						
San Diego High	Auto repair	Full-time	1	30	23	630 00
San Diego High	Machine shop	Full-time	1	30	14	720 00
San Joaquin County—						
Stockton High	Auto repair shop	Full-time	1	30	16	660 00
Stockton High	Machine shop	Full-time	2	30	39	1,320 00
Stockton High	Mill cabinet	Full-time	2	30	29	1,320 00
Stockton High	Printing	Full-time	1	30	19	660 00
Santa Barbara County—						
Santa Barbara High	Auto repair	Full-time	2	30	60	1,260 00
Santa Clara County—						
San Jose High	Auto repair	Full-time	4	30	101	2,808 00
San Jose High	Machine shop	Full-time	2	30	47	1,404 00
San Jose High	Mill cabinet	Full-time	1	30	27	702 00
San Jose High	Pattern-making	Full-time	1	30	20	702 00
San Jose High	Printing	Full-time	1	30	23	702 00
San Jose High	Sheet metal	Full-time	1	30	30	702 00
Totals			146		4,203	\$85,776 08

STATISTICAL TABLE VIII.

Federal and State Aided Classes in Trades and Industries for the Year 1923-1924.

County, district and school	Name of vocation	Full-time, part time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Alameda County—						
Berkeley High	Applied electricity	Full-time	1	30	26	\$649 00
Berkeley High	Auto repair	Full-time	2	30	59	876 00
Berkeley High	Machine shop	Full-time	1	30	34	603 00
Berkeley High	Printing	Full-time	1	30	18	484 00
Berkeley Part-time High	Shorthand	Part-time	1	5	32	126 66
Berkeley Part-time High	Typing	Part-time	1	5	51	126 66
Oakland—						
Elmhurst Jr. High	Sheet metal	Full-time	1	30	22	720 00
Fremont High	Auto repair	Full-time	1	30	32	720 00
Fremont High	Machine shop	Full-time	2	30	54	1,440 00
Fremont High	Mill cabinet	Full-time	2	30	35	900 00
Garfield Jr. High	Mill cabinet	Full-time	1	30	20	720 00
Garfield Jr. High	Sheet metal	Full-time	1	30	24	720 00
Lazear Jr. High	Sheet metal	Full-time	1	30	15	720 00
McClymonds High	Applied electricity	Full-time	4	30	132	2,380 00
McClymonds High	Auto repair	Full-time	4	30	121	2,278 00
McClymonds High	Press machine	Full-time	2	30	49	1,382 00
McClymonds High	Machine shop	Full-time	6	30	227	3,776 00
McClymonds High	Mill cabinet	Full-time	1	30	33	629 00
McClymonds High	Millinery	Full-time	1	30	27	677 00
McClymonds High	News writing	Full-time	1	30	21	569 00
McClymonds High	Pattern-making	Full-time	1	30	34	659 00
McClymonds High	Printing	Full-time	3	30	138	2,099 00
Oakland Cont. High	Shorthand, typing	Part-time	2	12 ¹ / ₂	110	500 00
Prescott Jr. High	Mill cabinet	Full-time	1	30	25	652 50
Prescott Jr. High	Sheet metal	Full-time	1	30	28	652 50
Technical High	Applied electricity	Full-time	2	30	51	1,350 00
Technical High	Auto repair	Full-time	3	30	76	1,800 00
Technical High	Machine shop	Full-time	4	30	109	2,475 00
Technical High	Mill cabinet	Full-time	2	30	57	1,395 00
Technical High	Pattern-making	Full-time	2	30	47	1,395 00
Technical High	Sheet metal	Full-time	2	30	55	1,350 00
Technical Cont. High	Shorthand, typing	Part-time	1	12 ¹ / ₂	53	333 34
Tompkins Jr. High	Sheet metal	Full-time	1	30	23	720 00
Butte County—						
Chico High	Auto repair	Full-time	2	30	36	1,260 00
Fresno County—						
Fresno Technical	Applied electricity	Full-time	2	30	33	1,380 00
Fresno Technical	Auto repair	Full-time	3	30	31	2,070 00
Fresno Technical	Machine shop	Full-time	3	30	33	2,070 00
Fresno Technical	Mill cabinet	Full-time	2	30	32	1,362 00
Los Angeles County—						
Los Angeles—						
Central Jr. High	Power sewing machine	Full-time	1	30	479	720 00
Gardena High	Auto repair	Full-time	1	30	34	720 00
Hollywood High	Auto repair	Full-time	1	30	38	390 00
Jefferson High	Applied electricity	Full-time	1	30	6	630 00
Jefferson High	Auto repair	Full-time	1	30	17	675 00
Jefferson High	Machine shop	Full-time	1	30	10	630 00
Jefferson High	Co-operative salesmanship	Part-time	3	30	41	697 76
Lafayette Jr. High	Printing	Full-time	1	30	25	720 00
Lafayette Jr. High	Restaurant cooking	Full-time	2	30	36	1,440 00
Lincoln High	Auto repair	Full-time	2	30	53	1,200 00
Lincoln High	Auto electricity	Full-time	2	30	38	870 00
Lincoln High	Ceramics	Full-time	1	30	6	540 00
Lincoln High	Dressmaking	Full-time	1	30	18	600 00
Lincoln High	Machine shop	Full-time	1	30	20	600 00
Lincoln High	Mechanical drafting	Full-time	1	30	14	600 00
Lincoln High	Mill cabinet	Full-time	1	30	22	600 00
Lincoln High	Millinery	Full-time	1	30	15	600 00
Lincoln High	Power sewing machine	Full-time	2	30	64	1,200 00
Lincoln High	Printing	Full-time	1	30	22	600 00
Lincoln High	Sheet metal	Full-time	1	30	26	600 00
Lincoln High	Trade art	Full-time	2	30	52	1,200 00

STATISTICAL TABLE VIII—Continued.

Federal and State Aided Classes in Trades and Industries for the Year 1923-1924.

County, district and school	Name of vocation	Full-time, part time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Los Angeles County—						
Los Angeles—						
Manual Arts High.....	Machine bookkeeping.....	Part-time	1	71 2	29	\$200 00
Polytechnic Special Day and Evening.....	Bricklaying.....	Part-time	1	20	69	504 00
Polytechnic Special Day and Evening.....	Laundry work.....	Part-time	1	6	58	87 00
Polytechnic Special Day and Evening.....	Plastering.....	Part-time	1	20	68	504 00
Polytechnic Special Day and Evening.....	Wood finishing.....	Part-time	1	6	20	93 34
Roosevelt High.....	Applied electricity.....	Full-time	1	30	26	630 00
Roosevelt High.....	Auto repair.....	Full-time	1	30	24	720 00
Roosevelt High.....	Printing.....	Full-time	1	30	16	240 00
San Pedro High.....	Applied electricity.....	Full-time	2	30	25	1,140 00
San Pedro High.....	Auto repair.....	Full-time	2	30	15	1,170 00
San Pedro High.....	Machine shop.....	Full-time	2	30	18	1,080 00
San Pedro High.....	Mill cabinet.....	Full-time	1	30	10	303 00
San Pedro High.....	Printing.....	Full-time	1	30	7	216 00
San Pedro High.....	Welding.....	Part-time	1	10	30	400 00
Trade Extension High.....	Bricklaying.....	Part-time	2	30	49	1,080 00
Trade Extension High.....	Plumbing.....	Part-time	2	30	47	1,080 00
Trade Extension High.....	Tile setting.....	Part-time	2	30	24	720 00
Trade Extension High.....	Welding.....	Part-time	2	30	118	540 00
Redondo Beach—						
Redondo Union High.....	Mill cabinet.....	Full-time	1	30	25	720 00
Marin County—						
San Rafael High.....	Auto repair.....	Full-time	1	30	20	521 16
Sausalito—						
Tamalpais Union High.....	Applied electricity.....	Full-time	1	30	19	720 00
Tamalpais Union High.....	Auto repair.....	Full-time	1	30	16	720 00
Tamalpais Union High.....	Machine shop.....	Full-time	2	30	51	1,440 00
Monterey County—						
Monterey Union High.....	Auto repair.....	Full-time	4	30	57	2,244 00
Salinas Union High.....	Auto repair.....	Full-time	1	30	18	450 00
Salinas Union High.....	Machine shop.....	Full-time	1	30	11	630 00
Placer County—						
Roseville Union High.....	Auto repair.....	Full-time	1	30	28	602 50
Roseville Union High.....	Mill cabinet.....	Full-time	1	30	13	602 50
Roseville Union High.....	Machine shop.....	Part-time	2	8	30	344 60
Riverside County—						
Hemet Union High.....	Auto repair.....	Full-time	1	30	9	540 00
Riverside—						
Polytechnic High.....	Auto repair.....	Full-time	1	30	22	580 00
Polytechnic High.....	Machine shop.....	Full-time	1	30	12	428 00
Polytechnic High.....	Mill cabinet.....	Full-time	1	30	12	590 00
Polytechnic High.....	Printing.....	Full-time	1	30	8	405 00
Sacramento County—						
Sacramento High.....	Auto repair.....	Full-time	4	30	94	2,412 50
San Bernardino County—						
Chino—						
Calif. Jr. Rep. High.....	Auto repair.....	Full-time	1	30	34	576 00
Calif. Jr. Rep. High.....	Mill cabinet.....	Full-time	1	30	17	486 00
Calif. Jr. Rep. High.....	Printing.....	Full-time	1	30	16	428 00
Redlands High.....	Machine shop.....	Full-time	1	30	25	630 00
San Diego County—						
San Diego High.....	Auto repair.....	Full-time	1	30	17	630 00
San Diego High.....	Mill cabinet.....	Full-time	1	30	15	630 00
San Joaquin County—						
Stockton High.....	Auto repair.....	Full-time	1	30	19	720 00
Stockton High.....	Machine shop.....	Full-time	2	30	38	1,440 00
Stockton High.....	Mill cabinet.....	Full-time	2	30	31	1,440 00
Stockton High.....	Printing.....	Full-time	1	30	15	720 00
Santa Barbara County—						
Santa Barbara High.....	Auto repair.....	Full-time	2	30	67	1,440 00

STATISTICAL TABLE VIII—Concluded.

Federal and State Aided Classes in Trades and Industries for the Year 1923-1924.

County, district and school	Name of vocation	Full-time, part-time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Santa Clara County—						
San Jose High.....	Auto repair.....	Full-time	4	30	83	\$2,880 00
San Jose High.....	Machine shop.....	Full-time	1	30	25	720 00
San Jose High.....	Mill cabinet.....	Full-time	1	30	15	682 00
San Jose High.....	Pattern-making.....	Full-time	1	30	21	720 00
San Jose High.....	Printing.....	Full-time	1	30	26	720 00
San Jose High.....	Sheet metal.....	Full-time	1	30	20	720 00
Tehama County—						
Red Bluff Union High.....	Auto repair.....	Full-time	1	30	13	663 22
Totals.....			174		4,637	\$100,755 24

STATISTICAL TABLE IX.

Trade and Industrial Courses by Occupations.

ART (Trade) 2 Classes:			
Los Angeles.....	Lincoln High School.....	2—Trade art.....	Full-time
AUTO ELECTRICS, 2 Classes:			
Los Angeles.....	Lincoln High School.....	2—Auto electricians.....	Full-time
AUTOMOBILE, 47 Classes:			
Berkeley.....	Berkeley High School.....	2—Auto repair.....	Full-time
Chico.....	Chico High School.....	2—Auto repair.....	Full-time
Chino.....	California Jr. Republic.....	1—Auto repair.....	Full-time
Fresno.....	Technical High School.....	3—Auto repair.....	Full-time
Hemet.....	Hemet Union High School.....	1—Auto repair.....	Full-time
Los Angeles.....	Gardena High School.....	1—Auto repair.....	Full-time
	Hollywood High School.....	1—Auto repair.....	Full-time
	Jefferson High School.....	1—Auto repair.....	Full-time
	Lincoln High School.....	2—Auto repair.....	Full-time
	Roosevelt High School.....	1—Auto repair.....	Full-time
	San Pedro High School.....	2—Auto repair.....	Full-time
Monterey.....	Monterey High School.....	4—Auto repair.....	Full-time
Oakland.....	Fremont High School.....	1—Auto repair.....	Full-time
	McClymonds High School.....	4—Auto repair.....	Full-time
	Technical High School.....	3—Auto repair.....	Full-time
Red Bluff.....	Red Bluff High School.....	1—Auto repair.....	Full-time
Riverside.....	Polytechnic High School.....	1—Auto repair.....	Full-time
Roseville.....	Roseville Union High School.....	1—Auto repair.....	Full-time
Sacramento.....	Sacramento High School.....	4—Auto repair.....	Full-time
Salinas.....	Salinas Union High School.....	1—Auto repair.....	Full-time
San Diego.....	San Diego High School.....	1—Auto repair.....	Full-time
San Jose.....	San Jose High School.....	4—Auto repair.....	Full-time
San Rafael.....	San Rafael High School.....	1—Auto repair.....	Full-time
Santa Barbara.....	Santa Barbara High School.....	2—Auto repair.....	Full-time
Sausalito.....	Tamalpais Union High School.....	1—Auto repair.....	Full-time
Stockton.....	Stockton High School.....	1—Auto repair.....	Full-time
BRICKLAYING, 3 Classes:			
Los Angeles.....	Polytechnic Day and Evening School.....	1—Bricklaying.....	Part-time
	Trade Extension High School.....	2—Bricklaying.....	Part-time
CERAMICS, 1 Class:			
Los Angeles.....	Lincoln High School.....	1—Ceramics.....	Full-time
DRAFTING, 1 Class:			
Los Angeles.....	Lincoln High School.....	1—Mechanical drafting.....	Full-time
DRESSMAKING, 3 Classes:			
Los Angeles.....	Lincoln High School.....	1—Dressmaking.....	Full-time
Oakland.....	McClymonds High School.....	2—Dressmaking.....	Full-time
ELECTRIC TRADES, 14 Classes:			
Berkeley.....	Berkeley High School.....	1—Applied electricity.....	Full-time
Fresno.....	Technical High School.....	2—Applied electricity.....	Full-time
Los Angeles.....	Jefferson High School.....	1—Applied electricity.....	Full-time
	Roosevelt High School.....	1—Applied electricity.....	Full-time
	San Pedro High School.....	2—Applied electricity.....	Full-time
Oakland.....	McClymonds High School.....	4—Applied electricity.....	Full-time
	Technical High School.....	2—Applied electricity.....	Full-time
Sausalito.....	Tamalpais Union High School.....	1—Applied electricity.....	Full-time

STATISTICAL TABLE IX—Continued.

Trade and Industrial Courses by Occupations.

LAUNDRY WORK, 1 Class:			
Los Angeles	Polytechnic Special Day and Evening	1—Laundry work	Part-time
MACHINE SHOP AND BOILER MAKING, 2 Classes:			
Roseville	Roseville Union High School	2—Machine shop	Part-time
MACHINE BOOKKEEPING, 1 Class:			
Los Angeles	Manual Arts High School	1—Machine bookkeeping	Part-time
MACHINE SHOP, 23 Classes:			
Berkeley	Berkeley High School	1—Machine Shop	Full-time
Fresno	Technical High School	3—Machine shop	Full-time
Los Angeles	Jefferson High School	1—Machine shop	Full-time
	Lincoln High School	1—Machine shop	Full-time
	San Pedro High School	2—Machine shop	Full-time
Oakland	Fremont High School	2—Machine shop	Full-time
	McClymonds High School	6—Machine shop	Full-time
	Technical High School	4—Machine shop	Full-time
Redlands	Redlands High School	1—Machine shop	Full-time
Riverside	Polytechnic High School	1—Machine shop	Full-time
Salinas	Salinas Union High School	1—Machine shop	Full-time
San Jose	San Jose High School	1—Machine shop	Full-time
Stockton	Stockton High School	2—Machine shop	Full-time
Sausalito	Tamalpais Union High School	2—Machine shop	Full-time
MILL CABINET, 19 Classes:			
Chino	California Jr. Republic	1—Mill cabinet	Full-time
Fresno	Technical High School	2—Mill cabinet	Full-time
Los Angeles	Lincoln High School	1—Mill cabinet	Full-time
	San Pedro High School	1—Mill cabinet	Full-time
	Fremont High School	2—Mill cabinet	Full-time
Oakland	Garfield Jr. High School	1—Mill cabinet	Full-time
	McClymonds High School	1—Mill cabinet	Full-time
	Prescott Jr. High School	1—Mill cabinet	Full-time
Redondo Beach	Technical High School	2—Mill cabinet	Full-time
	Redondo Union High School	1—Mill cabinet	Full-time
	Polytechnic High School	1—Mill cabinet	Full-time
Riverside	Polytechnic High School	1—Mill cabinet	Full-time
Roseville	Roseville Union High School	1—Mill cabinet	Full-time
San Diego	San Diego High School	1—Mill cabinet	Full-time
San Jose	San Jose High School	1—Mill cabinet	Full-time
Stockton	Stockton High School	2—Mill cabinet	Full-time
MILLINERY, 2 Classes:			
Los Angeles	Lincoln High School	1—Millinery	Full-time
Oakland	McClymonds High School	1—Millinery	Full-time
NEWSWRITING, 1 Class:			
Oakland	McClymonds High School	1—News writing	Full-time
PATTERN MAKING, 4 Classes:			
Oakland	McClymonds High School	1—Pattern-making	Full-time
	Technical High School	2—Pattern-making	Full-time
San Jose	San Jose High School	1—Pattern-making	Full-time
PLASTERING, 1 Class:			
Los Angeles	Polytechnic Day and Evening School	1—Plastering	Part-time
PLUMBING, 2 Classes:			
Los Angeles	Trade Extension High School	2—Plumbing	Part-time
POWER SEWING MACHINE, 3 Classes:			
Los Angeles	Central Jr. High School	1—Power sewing machine	Full-time
	Lincoln High School	2—Power sewing machine	Full-time
PRINTING, 12 Classes:			
Berkeley	Berkeley High School	1—Printing	Full-time
Chino	California Jr. Republic	1—Printing	Full-time
Los Angeles	Lafayette Jr. High School	1—Printing	Full-time
	Lincoln High School	1—Printing	Full-time
	Roosevelt High School	1—Printing	Full-time
Oakland	San Pedro High School	1—Printing	Full-time
	McClymonds High School	3—Printing	Full-time
	Polytechnic High School	1—Printing	Full-time
Riverside	Polytechnic High School	1—Printing	Full-time
San Jose	San Jose High School	1—Printing	Full-time
Stockton	Stockton High School	1—Printing	Full-time
RESTAURANT COOKING, 2 Classes:			
Los Angeles	Lafayette Jr. High School	2—Restaurant cooking	Full-time

STATISTICAL TABLE IX—Concluded.

Trade and Industrial Courses by Occupations.

SALESMANSHIP, 3 Classes:			
Los Angeles	Jefferson High School	3—Salesmanship	Part-time
SHEET METAL, 9 Classes:			
Los Angeles	Lincoln High School	1—Sheet metal	Full-time
Oakland	Elmhurst Jr. High School	1—Sheet metal	Full-time
	Garfield Jr. High School	1—Sheet metal	Full-time
	Lazear Jr. High School	1—Sheet metal	Full-time
	Prescott Jr. High School	1—Sheet metal	Full-time
	Technical High School	2—Sheet metal	Full-time
	Tompkins Jr. High School	1—Sheet metal	Full-time
San Jose	San Jose High School	1—Sheet metal	Full-time
SHORTHAND AND TYPING, 5 Classes:			
Berkeley	Berkeley Part-time High School	2—Shorthand and typing	Part-time
Oakland	Oakland Cont. High School	2—Shorthand and typing	Part-time
	Technical Cont. High School	1—Shorthand and typing	Part-time
TILE SETTING, 2 Classes:			
Los Angeles	Trade Extension High School	2—Tile setting	Part-time
WELDING, 3 Classes:			
Los Angeles	San Pedro High School	1—Welding	Part-time
	Trade Extension High School	2—Welding	Part-time
WOOD FINISHING, 1 Class:			
Los Angeles	Polytechnic Day and Evening School	1—Wood finishing	Part-time

STATISTICAL TABLE X.

Federal and State Aided Classes in Home Economics for the Year 1920-1921.

Place and school	Name of vocation	Full-time, part time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Bakersfield—						
Lincoln Elementary	Home economics	Full-time	2	30	60	\$936 24
Berkeley—						
Berkeley High	Millinery	Part-time	2	4	54	122 12
Berkeley High	Millinery and dressmaking	Part-time	3	4	68	161 96
Edison Intermediate	Millinery and dressmaking	Part-time	1	4	23	59 78
Garfield Intermediate	Millinery and dressmaking	Part-time	1	4	43	63 22
Willard Intermediate	Millinery and dressmaking	Part-time	3	4	80	96 16
East San Diego Elementary	Millinery and dressmaking	Part-time	1	4	24	22 54
Inglewood Union High	Dressmaking	Part-time	5	6	167	468 18
Inglewood Union High	Millinery	Part-time	3	6	98	296 22
Long Beach High	Dressmaking	Part-time	1	4	23	65 84
Long Beach High	Millinery	Part-time	7	4	190	391 46
Los Angeles—						
Boyle Heights Inter.	Home economics	Full-time	1	30	25	468 12
Central Evening	Dressmaking	Part-time	2	5-6	121	144 64
Central Evening	Millinery	Part-time	1	6	87	98 74
Gardena High	Dressmaking	Part-time	1	4	29	62 36
Gardena High	Millinery	Part-time	1	4	67	62 36
Jefferson High	Home economics	Full-time	1	30	28	468 12
Jefferson High	Home nursing and child care	Part-time	1	4	61	53 70
Jefferson High	Millinery and dressmaking	Part-time	2	4-6	112	134 26
Lafayette Jr. High	Home economics	Full-time	2	30	40	702 18
Polytechnic Evening	Dressmaking	Part-time	4	4-6-10	79	261 56
Polytechnic Evening	Household mechanics	Part-time	1	4	26	27 72
Polytechnic Evening	Millinery	Part-time	13	4-6-9-10	580	767 36
San Pedro High	Millinery and dressmaking	Part-time	1	4	63	67 56
30th Street Jr. High	Home economics	Full-time	1	30	20	234 06
National City—						
Sweetwater Union High	Millinery	Part-time	1	4	20	62 36
Sweetwater Union High	Millinery and dressmaking	Part-time	1	4	17	62 36

STATISTICAL TABLE X—Concluded.

Federal and State Aided Classes in Home Economics for the Year 1920-1921.

Place and school	Name of vocation	Full-time, part-time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Oakland—						
Clawson Jr. High.	Dressmaking	Part-time	1	6	33	\$93 54
Fremont High.	Dressmaking	Part-time	2	4-4½	74	135 98
Fremont High.	Millinery	Part-time	3	4½-5	136	187 06
Garfield Jr. High.	Dressmaking	Part-time	1	6	25	88 34
Garfield Jr. High.	Home economics	Full-time	1	30	22	468 12
Garfield Jr. High.	Millinery	Part-time	1	4	26	65 84
Lazear Jr. High.	Home economics	Full-time	1	30	19	468 12
Lockwood Jr. High.	Dressmaking	Part-time	3	4	98	192 28
Lockwood Jr. High.	Millinery	Part-time	2	4	60	131 66
Oakland High.	Dressmaking	Part-time	1	4	40	62 36
Oakland High.	Millinery	Part-time	2	4-5	65	144 64
Prescott Jr. High.	Home economics	Full-time	1	30	22	468 12
Technical High.	Dressmaking	Part-time	4	4½-5	153	301 38
Technical High.	Millinery	Part-time	6	4-5	190	460 00
Tompkins Jr. High.	Dressmaking	Part-time	1	4½	20	74 06
Tompkins Jr. High.	Millinery and dressmaking	Part-time	1	4½	18	74 06
Tompkins Jr. High.	Home economics	Full-time	1	30	20	468 12
Vocational High.	Dressmaking	Part-time	5	6	121	468 18
Vocational High.	Millinery	Part-time	5	6	168	468 18
Vocational High.	Home economics	Full-time	1	30	20	468 12
Ontario—						
Chaffey Union High.	Cooking	Part-time	1	4	46	25 98
Chaffey Union High.	Dressmaking	Part-time	2	4	88	145 50
Chaffey Union High.	Home nursing	Part-time	1	4	30	19 06
Chaffey Union High.	Millinery	Part-time	2	4	52	41 56
Roseville Union High.	Short unit.	Part-time	1	4	23	46 78
Sacramento High.	Dressmaking	Part-time	2	4	128	138 58
Sacramento High.	Millinery	Part-time	6	4-6	436	396 70
Sacramento High.	Millinery and dressmaking	Part-time	4	5	321	297 94
Sacramento High.	Tailoring	Part-time	1	4	36	69 30
San Diego High.	Dressmaking	Part-time	16	4	468	845 34
San Diego High.	Millinery	Part-time	12	4	404	761 32
San Jose High.	Dressmaking	Part-time	5	4	218	454 72
San Jose High.	Foods and nutrition	Part-time	1	4	45	65 84
San Jose High.	Millinery	Part-time	6	4	410	394 96
Santa Barbara High.	Home economics	Full-time	2	30	40	936 24
Santa Monica High.	Millinery	Part-time	3	4½	83	186 20
Stockton High.	Dressmaking	Part-time	2	4-6	52	144 64
Stockton High.	Dietetics (nursing).	Part-time	1	4	19	53 70
Stockton High.	Millinery	Part-time	6	4	213	355 10
Whittier High.	Dressmaking	Part-time	1	4	24	69 30
Whittier High.	Millinery	Part-time	4	4	91	277 14
Totals			185		6,762	\$17,375 96

STATISTICAL TABLE XI.

Federal and State Aided Classes in Home Economics for the Year 1921-1922.

Place and school	Name of vocation	Full-time, part time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Alameda High.....	Dressmaking and millinery.....	Part-time	2	5-6	151	\$124 50
Bakersfield—						
Lincoln Elementary.....	Home economics.....	Full-time	2	30	40	1,063 50
Berkeley—						
Berkeley Part-time.....	Dressmaking and millinery.....	Part-time	2	4	85	201 34
Edison Junior.....	Dressmaking and millinery.....	Part-time	1	4	41	96 00
Garfield Junior.....	Dressmaking and millinery.....	Part-time	1	4	31	96 00
Washington Junior.....	Dressmaking and millinery.....	Part-time	1	4	34	96 00
Willard Intermediate.....	Dressmaking.....	Part-time	1	4	37	104 00
Willard Intermediate.....	Dressmaking and millinery.....	Part-time	1	4	35	101 34
Willard Intermediate.....	Millinery.....	Part-time	1	4	34	104 00
East San Diego—						
Edison Elementary.....	Millinery.....	Part-time	1		41	93 34
Fowler Union High.....	Dressmaking.....	Part-time	1	4	53	56 00
Fresno Technical High.....	Millinery.....	Part-time	2	4	164	152 00
Fullerton Union High.....	Millinery.....	Part-time	1	4	52	66 00
Fullerton Union High.....	Short unit.....	Part-time	1	4	41	68 00
Inglewood Union High.....	Dressmaking.....	Part-time	5	5	165	534 00
Inglewood Union High.....	Millinery.....	Part-time	4	6	115	435 00
Long Beach Polytechnic.....	Dressmaking.....	Part-time	3	4	119	304 02
Long Beach Polytechnic.....	Millinery.....	Part-time	11	4	303	1,109 40
Los Angeles—						
Boyle Heights Jr.....	Home economics.....	Full-time	1	30	23	455 80
Franklin High.....	Dressmaking.....	Part-time	1	9	65	228 00
Franklin High.....	Dressmaking and millinery.....	Part-time	2	12	81	294 00
Franklin High.....	Millinery.....	Part-time	2	8	93	208 00
Gardena High.....	Dressmaking.....	Part-time	1	4	38	101 34
Gardena High.....	Millinery.....	Part-time	1	4	51	101 34
Jefferson High.....	Dressmaking and millinery.....	Part-time	2	4-6	135	266 66
Jefferson High.....	Home nursing.....	Part-time	2	4	85	160 00
Jefferson High.....	Home economics.....	Full-time	1	30	30	455 80
Lafayette Jr.....	Home economics.....	Full-time	2	30	46	911 60
Manual Arts High.....	Millinery.....	Part-time	2	4-6	122	200 00
Polytechnic Evening.....	Dressmaking.....	Part-time	13	4-6-10	589	861 34
Polytechnic Evening.....	Home nursing.....	Part-time	1	4	36	14 00
Polytechnic Evening.....	Millinery.....	Part-time	15	4-6-9-10	938	1,220 34
Polytechnic Evening.....	Woodfinishing.....	Part-time	1	6	64	96 00
San Pedro High.....	Dressmaking and millinery.....	Part-time	1	8	40	160 00
30th Street Jr. High.....	Home economics.....	Full-time	1	30	13	227 90
Modesto High.....	Dressmaking and millinery.....	Part-time	1	10	22	240 00
Mountain View Union High.....	Dressmaking.....	Part-time	1	4	26	64 00
Mountain View Union High.....	Millinery.....	Part-time	2	4	34	128 00
National City—						
Sweetwater Union High.....	Dressmaking.....	Part-time	2	4	46	122 00
Sweetwater Union High.....	House decoration.....	Part-time	1	4	18	38 00
Sweetwater Union High.....	Millinery.....	Part-time	2	4	45	104 00
Oakland—						
Fremont High.....	Dressmaking.....	Part-time	1	5	45	133 34
Fremont High.....	Millinery.....	Part-time	1	5	54	133 34
Garfield Junior.....	Home economics.....	Full-time	1	30	20	607 70
Lazear Junior.....	Home economics.....	Full-time	1	30	21	607 70
Oakland High.....	Millinery.....	Part-time	2	5	60	266 68
Prescott Junior.....	Home economics.....	Full-time	1	30	19	555 80
Technical High.....	Business law and accounting.....	Part-time	1	6	86	108 00
Technical High.....	Dressmaking.....	Part-time	1	7½	40	200 00
Technical High.....	Millinery.....	Part-time	1	7½	48	200 00
Tompkins Junior.....	Dressmaking.....	Part-time	1	4½	33	120 00
Tompkins Junior.....	Dressmaking and millinery.....	Part-time	1	4½	15	120 00
Tompkins Junior.....	Home economics.....	Full-time	1	30	25	607 70
Vocational High.....	Dressmaking.....	Part-time	5	6	102	400 00
Vocational High.....	Millinery.....	Part-time	5	6	235	540 00
Vocational High.....	Home economics.....	Full-time	1	30	29	455 80

STATISTICAL TABLE XI—Concluded.

Federal and State Aided Classes in Home Economics for the Year 1921-1922.

Place and school	Name of vocation	Full-time, part time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Palo Alto Union High.....	Dressmaking.....	Part-time	1	12	24	\$128 00
Palo Alto Union High.....	Food and home management.....	Part-time	1	12	27	128 00
Princeton Joint Union High.....	Home economics.....	Full-time	1	30	14	607 70
Riverside Girls High.....	Short unit.....	Part-time	1	8	48	41 34
Riverside Girls High.....	Home economics.....	Full-time	1	30	19	607 70
Roseville Union High.....	Dressmaking and millinery.....	Part-time	2	4	87	122 66
Sacramento High.....	Dressmaking.....	Part-time	3	4	124	285 34
Sacramento High.....	Dressmaking and millinery.....	Part-time	6	4	529	440 96
Sacramento High.....	Millinery.....	Part-time	3	4	244	253 34
San Diego High.....	Business law and accounting.....	Part-time	1	4	72	93 34
San Diego High.....	Cooking.....	Part-time	1	4	34	76 00
San Diego High.....	Dressmaking and millinery.....	Part-time	2	4	70	154 68
San Diego High.....	Dressmaking.....	Part-time	14	4	467	1,190 68
San Diego High.....	Millinery.....	Part-time	16	4	572	1,362 68
San Jose High.....	Cooking.....	Part-time	1	4	40	76 00
San Jose High.....	Dressmaking.....	Part-time	4	4	147	288 00
San Jose High.....	Home nursing.....	Part-time	2	4	180	117 00
San Jose High.....	Millinery.....	Part-time	6	4	243	438 00
Santa Barbara High.....	Home economics.....	Full-time	2	30	35	1,215 44
Santa Monica High.....	Dressmaking.....	Part-time	2	4	46	152 00
Santa Monica High.....	Millinery.....	Part-time	2	4	91	152 00
Santa Paula Union High.....	Dressmaking and millinery.....	Part-time	1	4	34	44 00
Sebastopol—						
Analy Union High.....	Millinery.....	Part-time	1	6	37	124 00
Stockton High.....	Dressmaking.....	Part-time	4	4	135	256 00
Stockton High.....	Dietetics.....	Part-time	1	4	20	64 00
Stockton High.....	Millinery.....	Part-time	10	4	418	640 00
Sutter Creek Union High.....	Dressmaking and millinery.....	Part-time	1	5	41	133 34
Whittier Union High.....	Dressmaking.....	Part-time	1	4	48	80 00
Whittier Union High.....	Millinery.....	Part-time	3	4	146	240 00
Totals.....			217		9,005	\$25,970 82

STATISTICAL TABLE XII.

Federal and State Aided Classes in Home Economics for the Year 1922-1923.

County, district and school	Name of vocation	Full-time, part time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Alameda County—						
Alameda High.....	Dressmaking and millinery.....	Part-time	1	10	143	\$254 00
Berkeley—						
Berkeley High.....	Dressmaking.....	Part-time	2	30	86	203 20
Berkeley High.....	Dressmaking and millinery.....	Part-time	7	8	266	690 40
Garfield Jr. High.....	Dressmaking and millinery.....	Part-time	1	4	45	101 60
Willard Jr. High.....	Dressmaking and millinery.....	Part-time	3	12	110	299 62
Oakland—						
Fremont High.....	Dressmaking.....	Part-time	2	10	90	260 54
Garfield Jr. High.....	Home economics.....	Full-time	1	30	15	697 56
Lazear Jr. High.....	Home economics.....	Full-time	1	30	20	703 42
Oakland High.....	Millinery.....	Part-time	1	5	49	130 26
Prescott Jr. High.....	Home economics.....	Full-time	1	30	21	693 66
Technical High.....	Dressmaking.....	Part-time	1	7½	60	195 40
Technical High.....	Millinery.....	Part-time	2	10	91	195 40
Tompkins Jr. High.....	Home economics.....	Full-time	1	30	25	703 42
Vocational High.....	Millinery.....	Part-time	7	30	146	703 42
Vocational High.....	Home economics.....	Full-time	1	30	33	638 30

STATISTICAL TABLE XII—Continued.

Federal and State Aided Classes in Home Economics for the Year 1922-1923.

County, district and school	Name of vocation	Full-time, part time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Amador County—						
Sutter Creek Union High	Dressmaking and millinery	Part-time	1	5	20	\$127 00
Butte County—						
Chico High	Millinery	Part-time	1	4½	31	49 82
Colusa County—						
Princeton Jt. Union High	Home economics	Full-time	1	30	10	703 42
Kern County—						
Bakersfield, Lincoln Ele'y	Home economics	Full-time	2	30	39	1,406 86
Lake County—						
Kelseyville High	Home economics	Full-time	1	30	15	703 42
Los Angeles County—						
Inglewood Union High	Dressmaking	Part-time	7	30	140	703 42
Inglewood Union High	Millinery	Part-time	6	18	102	668 24
Long Beach High	Dressmaking	Part-time	6	24	216	547 10
Long Beach High	Millinery	Part-time	12	30	438	1,187 38
Long Beach High	Tailoring	Part-time	3	12	74	200 62
Los Angeles—						
Boyle Heights Jr. High	Home economics	Full-time	1	30	20	668 24
Franklin Jr. High	Dressmaking	Part-time	1	9	61	234 46
Franklin Jr. High	Dressmaking and millinery	Part-time	1	12	72	312 64
Franklin Jr. High	Millinery	Part-time	1	8	82	209 40
Gardena High	Millinery	Part-time	1	4	53	96 40
Gardena High	Short units	Part-time	1	6	67	80 76
Jefferson High	Dressmaking and millinery	Part-time	1	4	52	104 20
Jefferson High	Home economics	Full-time	1	30	21	621 36
Lafayette Jr. High	Home economics	Full-time	3	30	89	1,878 16
Manual Arts High	Cooking	Part-time	1	4	36	78 14
Manual Arts High	Dressmaking	Part-time	1	4	29	52 10
Manual Arts High	Dressmaking and millinery	Part-time	1	4	78	104 20
Polytechnic Eve. High	Dressmaking	Part-time	16	4	754	1,318 26
Polytechnic Eve. High	Dressmaking and millinery	Part-time	1	5	89	130 88
Polytechnic Eve. High	Household mechanics	Part-time	1	6	56	144 56
Polytechnic Eve. High	Millinery	Part-time	24	5	1,517	2,693 18
Montebello High	Dressmaking and millinery	Part-time	1	10	57	123 72
Santa Monica City High	Dressmaking	Part-time	1	4	38	74 26
Santa Monica City High	Millinery	Part-time	1	4	34	74 26
Orange County—						
Fullerton Union High	Short unit	Part-time	2	9	97	119 18
Riverside County—						
Hemet Union High	Dressmaking and millinery	Part-time	1	6	33	125 04
Blythe—						
Palo Verde Valley Union High	Dressmaking and millinery	Part-time	1	4	21	31 26
Sacramento County—						
Sacramento High	Dressmaking	Part-time	2	4	91	192 76
Sacramento High	Dressmaking and millinery	Part-time	6	4	678	380 00
Sacramento High	Millinery	Part-time	6	4	741	506 36
Sacramento High	Tailoring	Part-time	1	4	43	96 38
San Bernardino County—						
Ontario—						
Chaffey Union High	Home art	Part-time	1	13	33	45 18
Chaffey Union High	Millinery	Part-time	1	4	18	42 00
San Bernardino High	Short unit	Part-time	1	8	137	76 84
San Diego County—						
National City—						
Sweetwater Union High	House furnishing	Part-time	1	4	7	70 34
Sweetwater Union High	Millinery	Part-time	1	4	20	70 34
Sweetwater Union High	Short unit	Part-time	1	6	52	92 80
San Diego Eve. High	Business law—home accounting	Part-time	1	4	65	101 62
San Diego Eve. High	Cooking	Part-time	1	4	25	42 98
San Diego Eve. High	Dressmaking	Part-time	16	4	563	1,485 04
San Diego Eve. High	Dressmaking and millinery	Part-time	1	4	32	100 30
San Diego Eve. High	Millinery	Part-time	17	4	701	1,668 68
San Diego Eve. High	Short unit	Part-time	1	4	47	96 38

STATISTICAL TABLE XII Concluded

Federal and State Aided Classes in Trades and Industries for the Year 1922-1923.

County, district and school	Name of vocation	Full-time, part-time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
San Joaquin County—						
Stockton Eve. High.....	Dietetics.....	Part-time	1	4	20	\$70 34
Stockton Eve. High.....	Dressmaking.....	Part-time	7	4	195	518 78
Stockton Eve. High.....	Millinery.....	Part-time	11	4	364	773 76
Santa Barbara County—						
Santa Barbara High.....	Home economics.....	Full-time	2	30	42	1,289 62
Santa Clara County—						
San Jose High.....	Dressmaking.....	Part-time	6	4	170	283 96
San Jose High.....	Nursing.....	Part-time	1	4	20	23 44
Stanislaus County—						
Modesto High.....	Dressmaking and millinery.....	Part-time	1	4	59	96 38
Ventura County—						
Ventura High.....	Dressmaking.....	Part-time	1	4	20	35 18
Sonoma County—						
Sebastopol—						
Analy Union High.....	Millinery.....	Part-time	1	5	85	97 68
Totals.....			224		9,869	\$30,299 30

STATISTICAL TABLE XIII.

Federal and State Aided Classes in Home Economics for the Year 1923-1924.

County, district and school	Name of vocation	Full-time, part-time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Alameda County—						
Alameda High.....	Dressmaking and millinery.....	Part-time	2	8 ¹ / ₃	104	\$192 50
Berkeley—						
Berkeley Part-time High.....	Dressmaking.....	Part-time	5	4	201	446 04
Berkeley Part-time High.....	Dressmaking and millinery.....	Part-time	8	4	331	705 36
Oakland—						
Fremont Con. High.....	Dressmaking.....	Part-time	1	5	38	115 28
Fremont Eve. High.....	Millinery.....	Part-time	1	5	44	115 28
Garfield Jr. High.....	Home economics.....	Full-time	1	30	16	622 38
Lazear Jr. High.....	Home economics.....	Full-time	1	30	16	622 38
McClymonds High.....	Millinery.....	Part-time	7	6	137	622 38
McClymonds High.....	Home economics.....	Full-time	1	30	26	544 58
Oakland Con. and Eve. High.....	Millinery.....	Part-time	1	5	44	115 28
Prescott Jr. High.....	Home economics.....	Full-time	1	30	25	622 38
Technical Con. High.....	Dressmaking.....	Part-time	1	7 ¹ / ₂	56	172 90
Technical Con. High.....	Home accounting.....	Part-time	2	10-4	39	299 66
Technical Con. High.....	Millinery.....	Part-time	2	5	97	288 14
Tompkins Jr. High.....	Home economics.....	Full-time	1	30	19	622 38
Amador County—						
Sutter Creek Union High.....	Dressmaking and millinery.....	Part-time	1	5	31	112 40
Butte County—						
Chico High.....	Millinery.....	Part-time	1	4 ¹ / ₂	24	51 88
Fresno County—						
Fresno Technical High.....	Home economics.....	Full-time	2	30	36	933 56
Riverdale Jt. Union High.....	Home economics.....	Full-time	1	30	9	622 38
Kern County—						
Lincoln Elementary.....	Home economics.....	Full-time	2	30	49	1,244 74

STATISTICAL TABLE XIII—Continued.

Federal and State Aided Classes in Home Economics for the Year 1923-1924.

County, district and school	Name of vocation	Full-time, part-time or special class	Number of classes	Sixty-minute hours of instruction per week	Enrollment	Amount of federal and state aid
Lake County—						
Kelseyville Union High.	Home economics	Full-time	1	30	7	\$622 38
Los Angeles County—						
Huntington Park U. High	Dressmaking	Part-time	2	5	51	207 48
Huntington Park U. High	Millinery	Part-time	2	5	57	195 94
La Verne—						
Bonita Union High.	Short unit	Part-time	2	8	22	124 50
Long Beach Eve. High	Children's clothing	Part-time	1	4	47	76 10
Long Beach Eve. High	Dressmaking	Part-time	12	4	419	1,030 36
Long Beach Eve. High	Millinery	Part-time	14	4	420	1,226 28
Long Beach Eve. High	Short unit	Part-time	2	4	100	129 12
Los Angeles—						
Franklin High	Millinery	Part-time	2	8-12	168	424 14
Gardena	Interior decoration	Part-time	1	4	57	83 00
Gardena High	Millinery	Part-time	1	4	63	83 00
Hollenbeck Jr. High	Home economics	Full-time	1	30	15	622 38
Jefferson High	Dressmaking and millinery	Part-time	1	6	64	138 32
Jefferson High	Home economics	Full-time	3	30	71	1,728 18
Lafayette Jr. High	Home economics	Full-time	3	30	102	1,727 72
Lincoln High	Dressmaking and millinery	Part-time	3	12	52	276 62
Manual Arts High	Dressmaking	Part-time	1	4	48	92 22
Manual Arts High	Millinery	Part-time	1	4	55	46 14
Polytechnic Special Day and Eve. High	Dressmaking	Part-time	23	6-4	828	1,634 86
Polytechnic Special Day and Eve. High	Millinery	Part-time	34	5-3	1,849	3,467 96
San Pedro High	Millinery	Part-time	1	6	25	138 32
Santa Monica High	Dressmaking	Part-time	1	4	40	65 72
Santa Monica High	Dressmaking and millinery	Part-time	2	4	75	131 42
Santa Monica High	Millinery	Part-time	2	4	87	131 42
Riverside County—						
Hemet Union High	Dressmaking and millinery	Part-time	1	4	22	73 80
Riverside Girls' High	Dressmaking and millinery	Part-time	1	10	86	41 52
Riverside Girls' High	Foods	Part-time	1	4	10	23 06
Riverside Girls' High	Short unit	Part-time	7	8-18	285	592 42
Sacramento County—						
Sacramento High	Dressmaking	Part-time	1	2-4	98	103 76
Sacramento High	Dressmaking and millinery	Part-time	4	4	449	291 02
Sacramento High	Millinery	Part-time	6	2-4	917	511 72
San Bernardino County—						
Ontario—						
Chaffey Union High	Home accounting	Part-time	4	4	155	451 80
San Bernardino High	Dressmaking and millinery	Part-time	1	4	76	41 52
San Diego County—						
National City—						
Sweetwater Union High	Dressmaking and millinery	Part-time	1	4	45	83 00
Ramona Union High	Short unit	Part-time	1	4	18	83 00
San Diego—						
Memorial Jr. High	Home economics	Full-time	1	30	19	622 38
San Diego Eve. High	Business law	Part-time	1	4	50	85 30
San Diego Eve. High	Dressmaking	Part-time	16	4	689	1,141 00
San Diego Eve. High	Dressmaking and millinery	Part-time	3	4	107	255 58
San Diego Eve. High	Foods	Part-time	1	4	36	83 00
San Diego Eve. High	Millinery	Part-time	19	4	905	1,491 38
San Diego Eve. High	Short unit	Part-time	1	4	71	85 30
San Joaquin County—						
Ripon Union High	Home economics	Full-time	1	30	18	622 38
Stockton Eve. High	Dressmaking	Part-time	7	4	184	622 38
Stockton Eve. High	Millinery	Part-time	10	4	263	829 82

STATISTICAL TABLE XIII—Concluded.

Federal and State Aided Classes in Home Economics for the Year 1923-1924.

County, district and school	Name of vocation	Full-time, part-time or special class	Number of classes	Sixty- minute hours of instruc- tion per week	Enroll- ment	Amount of federal and state aid
San Luis Obispo County— Atascadero—						
Margarita Black U. High	Home economics	Full-time	1	30	6	\$622 38
Santa Barbara County— Santa Barbara High	Home economics	Full-time	2	30	39	1,244 74
Santa Clara County— San Jose High	Dressmaking	Part-time	4	4	120	232 84
San Jose High	Millinery	Part-time	2	7½	20	164 26
Stanislaus County— Modesto High	Dressmaking and millinery	Part-time	1	4	38	49 58
Tehama County— Red Bluff Union High	Home economics	Full-time	1	30	20	622 38
Ventura County— Ventura Union High	Dressmaking and millinery	Part-time	1	4	27	83 00
Totals .....	.....	.....	258	.....	10,837	\$34,627 78

STATISTICAL TABLE XIV.

Federal and State Aided Part-time General Continuation Classes for the Year 1920-1921.

High school district	Hours of instruction per year	Enrollment		Total allowance
		Male	Female	
Alameda.....	144	125	62	\$120 00
Azusa, Citrus Union High.....	144	37	27	34 00
Berkeley.....	144	187	355	500 00
Chico.....	144	39	35	33 00
Chino.....	144	35	35	40 00
Crockett, John Swett Union High.....	144	21	19	31 00
Eureka.....	144	41	27	40 00
Fresno.....	144	197	193	750 00
Huntington Park.....	144	23	12	16 00
La Verne, Bonita Union High.....	144	10	17	13 00
Long Beach.....	144	76	55	750 00
Los Angeles.....	144	743	666	3,000 00
Martinez, Alhambra Union High.....	144	30	18	15 00
Modesto.....	144	33	21	28 00
Monterey.....	144	24	37	33 00
Oakland.....	144	581	425	1,500 00
Ontario, Chaffey Union High.....	144	42	27	17 00
Palo Alto.....	144	28	43	46 00
Pasadena.....	144	34	28	182 00
Petaluma.....	144	35	37	25 00
Pomona.....	144	13	30	35 00
Richmond.....	144	83	62	141 00
Sacramento.....	144	309	214	750 00
San Diego.....	144	73	57	356 70
San Francisco.....	144	566	406	3,000 00
Santa Ana.....	144	19	28	8 00
Santa Monica.....	144	30	13	9 00
Santa Rosa.....	144	68	48	66 00
South San Francisco.....	144	22	16	32 00
Stockton.....	144	160	88	500 00
Vallejo.....	144	102	36	76 00
Visalia.....	144	9	14	16 00
Watsonville.....	144	13	6	8 00
Totals.....		3,808	3,157	\$12,170 70
Total both sexes.....		6,965		

STATISTICAL TABLE XV.

Federal and State Aided Part-time General Continuation Classes for the Year 1921-1922.

High school district	Hours of instruction per year	Enrollment		Total allowance
		Male	Female	
Alameda.....	144	144	120	\$458 56
Azusa, Citrus Union High.....	144	34	37	96 96
Bakersfield, Kern County Union High.....	144	11	5	16 00
Berkeley.....	144	295	255	1,495 50
Chino.....	144	26	22	79 20
El Monte, El Monte Union High.....	144	17	28	112 50
Fort Bragg, Fort Bragg Union High.....	144	12	4	32 96
Fowler.....	144	8	8	27 74
Fresno.....	144	341	306	1,454 06
Fullerton.....	144	10	4	72 44
Huntington Park.....	144	65	48	192 20
La Verne, Bonita High School.....	144	25	29	79 96
Long Beach.....	144	150	79	1,217 90
Los Angeles.....	144	1,765	1,285	6,601 80
Martinez, Alhambra Union High.....	144	11	12	60 70
Modesto.....	144	57	19	145 20
Monterey.....	144	40	26	151 60
Napa.....	144	22	34	107 92
Oakland.....	144	1,119	846	2,685 70
Ontario, Chaffey Union High.....	144	39	45	174 80
Palo Alto.....	144	22	42	158 72
Pasadena.....	144	142	63	593 60
Petaluma.....	144	55	55	295 42
Pomona.....	144	78	60	258 60
Redondo Beach.....	144	6	7	28 64
Reedley.....	144	37	16	88 80
Richmond, Richmond Union High.....	144	126	90	304 20
Riverside.....	144	85	62	306 50
Sacramento.....	144	506	349	2,216 62
San Bernardino.....	144	31	19	109 64
San Diego.....	144	192	130	947 70
San Francisco.....	144	1,378	967	5,699 80
San Jose.....	144	246	184	957 50
San Rafael.....	144	10	9	39 76
Santa Cruz.....	144	41	17	80 10
Santa Monica.....	144	47	31	129 92
Santa Rosa.....	144	73	57	207 90
Sebastopol, Anala Union High.....	144	6	2	15 84
Stockton.....	144	245	197	1,044 82
South San Francisco.....	144	40	19	133 00
Vallejo.....	144	77	21	240 64
Visalia.....	144	9	23	52 80
Totals.....		7,643	5,632	\$29,174 22
Total both sexes.....		13,275		

STATISTICAL TABLE XVI.

Federal and State Aided Part-time General Continuation Classes for the Year 1922-1923.

High school district	Hours of instruction per year	Enrollment		Total allowance
		Male	Female	
Alameda.....	144	143	128	\$701 24
Azusa.....	144	29	43	159 02
Berkeley.....	144	363	1,251	1,464 46
El Monte.....	144	25	30	172 50
Eureka.....	144	117	74	158 58
Fresno.....	144	318	288	1,315 04
Huntington Park.....	144	83	54	281 80
Inglewood.....	144	54	21	180 06
Lodi.....	144	38	61	113 38
Long Beach.....	144	173	87	956 30
Los Angeles.....	144	2,845	2,018	6,313 22
Martinez.....	144	10	12	58 42
Modesto.....	144	57	53	374 44
Monterey.....	144	32	34	162 66
Napa.....	144	41	38	182 06
Oakland.....	144	1,177	878	2,513 12
Pasadena.....	144	164	93	906 50
Petaluma.....	144	72	55	335 72
Pomona.....	144	27	36	145 24
Red Bluff.....	144	8	1	35 42
Richmond.....	144	147	126	434 18
Riverside.....	144	49	72	309 92
Sacramento.....	144	536	342	1,631 14
San Bernardino.....	144	47	36	187 64
San Diego.....	144	278	223	1,026 88
San Francisco.....	144	1,935	1,125	4,579 22
San Jose.....	144	231	273	990 36
Santa Cruz.....	144	37	14	109 20
Santa Monica.....	144	68	40	259 88
Santa Rosa.....	144	74	51	280 66
Stockton.....	144	346	270	882 22
Totals.....		9,524	6,827	\$27,220 48
Totals both sexes.....		16,351		

STATISTICAL TABLE XVII.

Federal and State Aided Part-time General Continuation Classes for the Year 1923-1924.

High school district	Hours of instruction per year	Enrollment		Total allowance
		Male	Female	
Alameda.....	144	143	129	\$753 46
Azusa.....	144	38	49	240 26
Berkeley.....	144	364	273	1,759 86
Chico.....	144	41	56	289 78
El Monte.....	144	35	28	197 14
Eureka.....	144	110	56	446 68
Huntington Park.....	144	171	102	670 60
Fresno.....	144	373	371	1,166 92
Inglewood.....	144	53	38	267 04
La Verne.....	144	15	16	165 12
Long Beach.....	144	216	121	1,471 96
Los Angeles.....	144	3,614	2,615	4,458 34
Modesto.....	144	75	65	485 20
Monterey.....	144	37	26	195 74
Napa.....	144	25	36	144 56
Oakland.....	144	1,298	903	2,755 26
Ontario.....	144	12	29	128 36
Pasadena.....	144	243	168	1,153 98
Petaluma.....	144	63	49	320 70
Pomona.....	144	16	33	139 44
Richmond.....	144	181	138	831 38
Riverside.....	144	67	85	429 34
Sacramento.....	144	593	359	2,018 72
San Bernardino.....	144	72	46	313 38
San Diego.....	144	282	232	820 62
San Francisco.....	144	1,692	1,235	5,063 16
San Jose.....	144	293	350	1,213 28
Santa Cruz.....	144	44	9	402 30
Santa Monica.....	144	92	42	305 42
Santa Rosa.....	144	115	87	530 42
Stockton.....	144	239	240	879 12
Totals.....		10,612	7,986	\$30,017 54
Total both sexes.....		18,598		

STATISTICAL TABLE XVIII.

Enrollment in Part-time General Continuation Classes for the School Year Ending June 30, 1923.

School	Total	Boys					Girls				
		14-15	15-16	16-17	17-18	Over	14-15	15-16	16-17	17-18	Over
Alameda H. S.	271	1	13	64	63	2	0	10	51	65	2
Alhambra City H. S.	62	7	16	21	4	0	0	6	5	3	0
Arcata H. S.	3	0	0	2	0	1	0	0	0	0	0
Arusa-Citrus U. H. S.	103	1	6	14	12	8	1	7	17	14	23
Bakersfield-Kern County U. H. S.	29	0	0	2	4	6	0	0	2	5	10
Berkeley H. S.	612	12	41	106	154	45	6	25	87	98	38
Blythe-Palo Verde U. H. S.	21	0	0	0	0	0	0	0	0	0	21
Chico H. S.	85	0	8	4	21	7	1	5	7	27	5
Coalinga U. H. S.	9	0	0	4	3	0	0	0	1	0	1
Corona H. S.	18	0	0	1	6	0	0	0	5	6	0
Crockett-John Swatt U. H. S.	42	0	1	12	9	0	0	0	7	13	0
El Dorado County H. S.	33	1	1	1	15	0	1	0	1	12	1
El Monte U. H. S.	72	0	0	14	18	1	0	0	15	8	16
Eureka H. S.	191	1	9	54	53	1	1	1	38	33	0
Fresno Technical School	606	0	9	146	139	24	3	14	149	103	19
Glendale U. H. S.	125	3	9	24	25	9	0	6	16	19	14
Gonzales U. H. S.	4	0	0	0	1	0	0	0	3	0	0
Huntington Park U. H. S.	134	0	8	51	23	0	1	7	21	23	0
Inglewood U. H. S.	75	0	2	20	32	0	0	1	11	9	0
Jackson Joint U. H. S.	5	0	0	1	2	1	0	0	0	1	0
Lancaster-Antelope Valley U. H. S.	37	0	0	0	0	0	0	0	0	0	0
La Verne-Bonita U. H. S.	25	0	0	9	7	0	0	0	0	8	1
Lemoore U. H. S.	10	0	1	1	0	0	0	1	5	2	0
Lodi U. H. S.	99	0	9	18	11	0	0	13	23	25	0
Long Beach City H. S.	260	0	13	78	75	7	0	5	42	39	1
Los Angeles Polytechnic H. S.	4,480	0	271	1,169	1,256	96	0	110	747	720	111
Madera U. H. S.	18	6	4	2	1	0	1	2	2	0	0
Martinez-Alhambra U. H. S.	21	0	2	3	3	2	0	1	3	5	2
Modesto H. S.	110	0	3	32	18	4	0	3	28	16	6
Monrovia City H. S.	30	0	2	4	15	2	0	0	2	5	0
Monterey U. H. S.	66	0	1	18	14	1	0	1	19	12	0
Napa U. H. S.	79	0	1	19	21	0	0	0	20	18	0
Nevada City H. S.	5	0	0	3	0	0	0	0	0	2	0
Oakland Vocational H. S.	2,055	0	40	325	485	327	1	17	240	375	245
Ontario-Chaffey U. H. S.	45	0	0	11	6	0	0	2	14	9	3
Orland Joint U. H. S.	4	0	0	0	1	0	0	0	2	0	1
Pasadena City H. S.	375	0	15	95	115	0	2	7	65	76	0
Petaluma H. S.	127	0	6	41	24	1	0	3	23	26	3
Pomona City H. S.	68	0	0	8	20	0	0	0	21	19	0
Red Bluff U. H. S.	9	0	0	3	5	0	0	1	0	0	0
Redlands U. H. S.	44	0	1	10	8	0	0	2	12	10	1
Redondo U. H. S.	18	0	1	3	6	3	0	1	1	3	0
Reedley Joint U. H. S.	34	0	0	10	11	0	0	0	8	5	0
Richmond U. H. S.	273	4	5	72	64	2	5	7	58	53	3
Riverside-Girls' U. H. S.	71	0	0	0	0	0	1	3	28	23	18
Riverside-Polytechnic H. S.	42	0	1	18	20	3	0	0	0	0	0
Roseville U. H. S.	63	2	4	2	6	11	0	0	0	4	34
Sacramento H. S.	578	13	83	248	165	27	1	41	147	123	30
San Bernardino City H. S.	83	4	5	21	14	3	1	6	11	16	2
San Diego City H. S.	500	1	12	91	109	70	2	7	87	95	56
San Francisco-Galileo H. S.	2,656	23	198	718	692	75	4	76	385	420	65
San Jose H. S.	504	0	4	93	161	2	0	4	83	141	16
San Luis Obispo H. S.	30	0	0	14	3	7	0	0	0	4	2
San Rafael H. S.	2	0	2	0	0	0	0	0	0	0	0
Santa Ana City H. S.	74	1	8	13	14	2	1	4	11	12	8
Santa Barbara City H. S.	174	0	7	43	45	3	0	2	32	35	6
Santa Clara U. H. S.	69	0	0	14	18	0	0	0	14	23	0
Santa Cruz H. S.	51	0	0	8	15	14	0	2	5	7	0
Santa Maria U. H. S.	14	0	0	4	5	1	0	0	1	3	0

STATISTICAL TABLE XVIII—Concluded.

Enrollment in Part-time General Continuation Classes for the School Year Ending June 30, 1923.

School	Total	Boys					Girls				
		14-15	15-16	16-17	17-18	Over	14-15	15-16	16-17	17-18	Over
Santa Monica City H. S.	68	0	0	30	18	0	0	0	8	12	0
Santa Rosa H. S.	124	0	8	33	27	6	1	1	28	17	3
Selma U. H. S.	37	0	1	10	5	2	0	0	11	6	2
South Pasadena City H. S.	5	0	3	1	1	0	0	0	0	0	0
South San Francisco H. S.	83	0	7	23	19	0	0	5	17	12	0
Stockton H. S.	616	3	10	149	173	11	1	6	104	149	10
Tulare U. H. S.	16	0	0	5	3	0	0	0	5	3	0
Vallejo H. S.	49	0	1	5	17	0	0	2	8	16	0
Venice Union Polytechnic H. S.	53	0	0	9	22	0	0	0	6	16	0
Visalia U. H. S.	55	0	0	13	16	8	0	0	7	5	6
Watsonville U. H. S.	82	1	5	21	7	14	2	7	11	3	11

STATISTICAL TABLE XIX.

Enrollment in Part-time General Continuation Classes for the School Year Ending June 30, 1924.

School	Total	Boys					Girls				
		14-15	15-16	16-17	17-18	Over	14-15	15-16	16-17	17-18	Over
Alameda H. S.	270	26	61	29	22	4	17	51	33	21	6
Alhambra City H. S.	48	4	12	11	8	1	0	2	7	2	1
Azusa—Citrus U. H. S.	86	0	1	10	11	15	9	10	10	11	9
Bakersfield—Kern County H. S.	24	0	0	9	5	1	0	0	7	1	1
Berkeley H. S.	1,259	10	51	188	63	123	5	21	159	47	592
Chico H. S.	97	0	1	15	21	1	0	2	23	32	2
Chino H. S.	9	0	0	1	0	0	0	0	0	0	0
Coalinga U. H. S.	1	0	0	1	0	0	0	0	0	0	0
Crockett—John Swett U. H. S.	57	0	1	0	20	11	0	0	2	16	7
El Monte U. H. S.	61	1	14	14	0	4	1	5	15	2	5
Eureka H. S.	165	5	25	45	34	0	0	6	24	26	0
Fresno Technical School.	744	1	6	196	146	24	1	6	196	146	22
Glendale U. H. S.	137	0	7	26	52	1	0	4	14	22	1
Hanford Union H. S.	8	0	0	5	1	0	0	0	1	1	0
Huntington Park U. H. S.	273	4	10	58	92	7	1	4	31	56	10
Inglewood U. H. S.	91	0	4	30	24	0	0	3	16	14	0
Jackson Joint U. H. S.	7	0	0	2	4	0	0	0	0	1	0
La Verne—Bonita U. H. S.	31	0	0	10	4	1	1	4	8	3	0
Lodi U. H. S.	91	0	4	17	22	2	0	0	15	23	8
Long Beach City H. S.	337	2	21	113	79	1	0	10	59	50	2
Los Angeles Polytechnic H. S.	5,685	0	0	1,339	1,406	603	0	0	935	981	421
Martinez—Alhambra U. H. S.	52	1	2	8	8	0	0	7	10	4	12
Marysville U. H. S.	40	0	0	0	0	0	0	0	0	0	0
Modesto H. S.	140	3	2	33	32	5	1	2	29	25	8
Monrovia H. S.	70	0	2	14	19	0	0	7	14	14	0
Monterey U. H. S.	63	0	2	18	17	0	0	3	11	12	0
Napa U. H. S.	61	0	0	18	8	0	0	0	29	6	0
Needles H. S.	449	0	0	0	0	0	0	0	0	0	0
Oakland H. S.	2,201	10	79	597	601	11	3	65	401	424	10
Ontario—Chaffey U. H. S.	41	0	1	8	3	0	0	2	12	8	7
Orland Jt. U. H. S.	4	0	0	2	0	0	0	0	0	1	1
Oroville U. H. S.	14	0	0	8	3	0	0	0	2	1	0
Oxnard U. H. S.	5	0	0	0	0	0	0	0	0	0	5
Pasadena City H. S.	328	2	19	83	92	1	2	9	51	67	2
Petaluma H. S.	112	0	4	27	32	0	0	2	30	17	0

STATISTICAL TABLE XIX—Concluded.

Enrollment in Part-time General Continuation Classes for the School Year Ending June 30, 1924.

School	Total	Boys					Girls				
		14-15	15-16	16-17	17-18	Over	14-15	15-16	16-17	17-18	Over
Pomona City H. S.	46	0	0	8	8	0	0	0	11	19	0
Porterville U. H. S.	5	0	1	3	1	0	0	0	0	0	0
Red Bluff U. H. S.	11	0	2	3	3	0	0	0	1	1	1
Redlands H. S.	5	0	0	3	1	1	0	0	0	0	0
Redondo U. H. S.	21	0	1	6	1	3	1	0	3	5	1
Reedley Joint U. H. S.	11	0	0	3	4	0	0	0	2	2	0
Richmond U. H. S.	319	2	5	96	75	3	4	12	56	52	14
Riverside Girls H. S.	152	4	0	21	39	16	0	4	32	26	10
Riverside Polytechnic H. S.	44	0	6	2	2	29	1	1	2	0	1
Roseville U. H. S.	874	6	82	256	211	0	1	28	132	158	0
Sacramento H. S.	118	0	3	37	29	3	0	1	24	20	1
San Bernardino City H. S.	514	0	8	73	145	56	1	8	60	96	67
San Diego H. S.	2,395	70	246	588	464	12	22	171	430	376	16
San Francisco H. S.	643	0	9	215	63	6	0	27	236	61	26
San Jose H. S.	28	0	0	6	7	2	0	0	6	4	3
San Luis Obispo H. S.	2	0	0	2	0	0	0	0	0	0	0
San Rafael H. S.	171	0	2	76	24	0	0	0	50	18	1
Santa Barbara H. S.	89	0	0	11	12	19	0	0	25	27	37
Santa Clara H. S.	53	0	2	27	13	2	0	3	3	2	1
Santa Cruz H. S.	10	0	0	3	3	0	0	0	0	1	3
Santa Maria U. H. S.	136	0	0	52	36	0	0	0	25	23	0
Santa Monica H. S.	280	0	8	68	37	7	1	5	33	43	5
Santa Paula U. H. S.	202	0	0	4	4	0	0	0	5	5	1
Santa Rosa H. S.	19	0	0	0	1	0	0	0	0	3	0
Selma U. H. S.	4	0	0	0	1	0	0	0	0	0	0
South Pasadena H. S.	79	0	0	27	18	0	0	1	18	15	0
South San Francisco H. S.	490	1	6	126	80	84	0	2	88	49	54
Stockton H. S.	12	0	0	4	8	0	0	0	0	0	0
Turlock U. H. S.	82	0	1	14	17	1	0	0	9	33	7
Vallejo H. S.	102	0	5	27	23	3	1	2	26	15	0
Venice U. H. S.	69	0	1	28	7	0	0	2	26	5	0
Visalia U. H. S.	109	0	4	12	22	14	0	1	15	24	17
Watsonville U. H. S.	58	3	4	11	3	5	2	6	13	9	2
Whittier U. H. S.											

STATISTICAL TABLE XX.

Federal and State Aided Vocational Teacher-Training Classes for the Year 1920-21.

Name of school	Location of class	Kinds of teachers prepared	Enrollment	
			M.	F.
University of California	Davis	Agricultural	112	17
University of California	Ontario	Agricultural	5	
University of California	Oakland Extension	Trade and industrial	72	81
Extension	San Jose	Trade and industrial	17	
Extension	Berkeley	General part-time	40	37
University of California (Southern Branch)	Los Angeles	Trade and industrial	63	31
University of California (Southern Branch)	Los Angeles	General part-time	20	40
University of California (Southern Branch)	Los Angeles	Home economics		21
State Normal School	Chico	Home economics		11
State Normal School	Fresno	Home economics		3
State Normal School	San Diego	Home economics		16
State Normal School	San Jose	Home economics		6
State Normal School	Santa Barbara	Home economics		21
Totals			329	284

STATISTICAL TABLE XXI.

Federal and State Aided Vocational Teacher-Training Classes for the Year 1921-22.

Name of school	Location of class	Kinds of teachers prepared	Enrollment	
			M.	F.
State Teachers College.....	Fresno.....	Home economics.....		3
State Teachers College.....	San Diego.....	Home economics.....		8
State Teachers College.....	Chico.....	Home economics.....		15
State Teachers College.....	Santa Barbara.....	Home economics.....		3
State Teachers College.....	San Jose.....	Home economics.....		7
University of California (Southern Branch)	Los Angeles.....	Home economics.....		20
University of California.....	Ontario, S.S. 1921.....	Agricultural.....	101	19
University of California.....	Berkeley.....	Agricultural.....	52	6
University of California.....	Concord.....	Agricultural.....	3	
University of California.....	Ontario.....	Agricultural.....	2	1
University of California.....	Davis.....	Agricultural.....	9	4
University of California.....	Berkeley, S.S. 1921.....	Part-time Gen. Con.....	9	26
University of California (Southern Branch)	Los Angeles, S.S. 1921.....	Part-time Gen. Con.....	20	40
University of California (Southern Branch)	Los Angeles.....	Part-time Gen. Con.....	10	66
University of California.....	Berkeley, S.S. 1921.....	Trade and industrial.....	70	29
University of California.....	Berkeley.....	Trade and industrial.....	2	3
University of California (Southern Branch)	Los Angeles, S.S. 1921.....	Trade and industrial.....	44	16
University of California.....	Oakland.....	Trade and industrial.....	67	16
University of California.....	San Jose.....	Trade and industrial.....	16	
University of California.....	Stockton.....	Trade and industrial.....	22	
University of California (Southern Branch)	Los Angeles.....	Trade and industrial.....	100	8
University of California.....	San Diego.....	Trade and industrial.....	17	
Totals.....			544	290

STATISTICAL TABLE XXII.

Federal and State Aided Vocational Teacher-Training Classes for the Year 1922-23.

Name of school	Location of class	Kinds of teachers prepared	Enrollment	
			M.	F.
State Teachers College.....	Chico.....	Home economics.....		15
State Teachers College.....	Fresno.....	Home economics.....		4
State Teachers College.....	San Jose.....	Home economics.....		17
University of California (Southern Branch)	Los Angeles.....	Home economics.....		13
University of California.....	Berkeley.....	Home economics.....		32
University of California.....	Davis S.S. 1922.....	Agricultural.....	125	5
University of California.....	Berkeley.....	Agricultural.....	27	
University of California.....	Davis.....	Agricultural.....	14	
Regular session in selected high schools		Agricultural.....	17	
University of California.....	Berkeley S.S. 1922.....	Part-time Gen. Con.....	21	
University of California (Southern Branch)	Los Angeles S.S. 1922.....	Part-time Gen. Con.....	2	12
University of California.....	Berkeley, S.S. 1922.....	Trade and industrial.....	60	20
University of California.....	Berkeley.....	Trade and industrial.....	81	14
University of California.....	Berkeley, S.S. 1922.....	Trade and industrial.....	12	
University of California.....	Berkeley.....	Trade and industrial.....	9	2
University of California (Southern Branch)	Los Angeles, S.S. 1922.....	Trade and industrial.....	87	51
University of California (Southern Branch)	Los Angeles.....	Trade and industrial.....	131	22
University of California (Southern Branch)	Los Angeles, S.S. 1922.....	Trade and industrial.....	6	1
Totals.....			592	208

STATISTICAL TABLE XXIII.

Federal and State Aided Vocational Teacher-Training Classes for the Year 1923-24.

Name of school	Location of class	Kinds of teachers prepared	Enrollment	
			M.	F.
State Teachers College	Chico	Home economics		14
State Teachers College	San Jose	Home economics		10
State Teachers College	San Jose, S.S. 1924	Home economics		46
State Teachers College	Santa Barbara	Home economics		3
State Teachers College	Santa Barbara, S.S. 1924	Home economics	8	59
University of California Southern Branch	Los Angeles	Home economics		17
University of California Southern Branch	Los Angeles, S.S. 1923	Home economics		38
University of California	Berkeley	Home economics	12	28
University of California Southern Branch	Los Angeles, S.S. 1923	Agricultural	153	33
University of California	Berkeley, Fall S. 1923	Agricultural	30	1
University of California	Berkeley, Spring S. 1924	Agricultural	27	
University of California	Davis, Spring S. 1924	Agricultural	5	
University of California	Berkeley, Inter.S. 1924	Agricultural	18	1
University of California	Berkeley, S.S. 1923	Trade and industrial	90	32
University of California	Berkeley	Trade and industrial	77	9
University of California (Southern Branch)	Los Angeles, S.S. 1923	Trade and industrial	74	26
University of California (Southern Branch)	Los Angeles	Trade and industrial	58	18
Totals			552	335

STATISTICAL TABLE XXIV.

High School Statistics for the Last Six Years.

	1918-1919	1919-1920	1920-1921	1921-1922	1922-1923	1923-1924
Number of day high schools	284	287	293	305	317	331
Number of evening high schools	36	32	24	44	54	
Number that maintained special classes	72	108	116	95	100	
Number that maintained evening high schools or special classes						175
Enrollment, day high schools	75,882	87,361	104,419	121,469	137,272	153,842
Enrollment, evening high schools	50,450	57,718	56,119	65,511	78,158	93,438
Enrollment in special classes	10,745	16,691	27,005	25,209	37,069	39,050
Enrollment in evening high schools and special classes	61,195	74,409	83,124	90,720	115,222	132,488
Enrollment in part-time general continuation classes			6,965	13,275	17,849	20,174
Grand total of persons enrolled in high schools	137,077	161,770	194,508	225,464	269,843	306,504

DIVISION IX.

FINANCIAL REPORT VOCATIONAL EDUCATION FUNDS.

STATISTICAL TABLE A.

Financial Report of Receipts and Expenditures of the Vocational Education Fund of the State of California for the Fiscal Year Ending June 30, 1923.

Item 1. Summary of Receipts and Expenditures During the Year 1922-23.

Item	Agriculture: For salaries of teachers, supervisors and directors	Trade, industry, and home economics: For salaries of teachers	Teacher- training: For main- tenance of teacher-training including supervisors	Totals
RECEIPTS AND EXPENDITURE OF FEDERAL MONEY.				
1. Balance of federal money in state treasury July 1			\$1,854 24	\$1,854 24
2. Receipts of federal money during the year:				
First quarter.....	9,320 77	\$18,937 06	6,283 79	34,541 62
Second quarter.....	9,320 77	18,937 07	8,138 03	36,395 87
Third quarter.....	9,320 77	18,937 07	8,138 03	36,395 87
Fourth quarter.....	9,320 78	18,937 07	8,138 03	36,395 88
3. Total of balance and receipts (1 plus 2).....	\$37,283 09	\$75,748 27	\$32,552 12	\$145,583 48
4. Expenditure of federal money for reimbursement of expenditures from state and local funds.....	37,283 09	71,647 93	32,086 45	141,017 47
5. Unexpended balance of federal money in state treasury June 30 (3-4).....		4,100 34	465 67	4,566 01
EXPENDITURE FROM STATE FUND.				
6. Balance of state money in state treasury.....			1,854 24	1,854 24
7. Receipts of state money:				
First quarter.....	9,320 77	18,937 06	6,283 79	34,541 62
Second quarter.....	9,320 77	18,937 07	8,138 03	36,395 87
Third quarter.....	9,320 77	18,937 07	8,138 03	36,395 87
Fourth quarter.....	9,320 78	18,937 07	8,138 03	36,395 88
8. Total of balance and receipts.....	\$37,283 09	\$75,748 27	\$32,552 12	\$145,583 48
9. Expenditure of state money for reimbursement of expenditures from state and local funds.....	37,283 09	71,647 93	32,086 45	141,017 47
10. Unexpended balance of state money in state treas- ury June 30.....		4,100 34	465 67	4,566 01
TOTAL EXPENDITURES.				
11. From federal and state funds.....	\$74,566 18	\$143,295 86	\$64,172 90	\$282,034 94

STATISTICAL TABLE A—Continued.

Item 2. Summary of Expenditures from State and Federal Funds for Supervision and Salaries of Teachers, for the Year Ending June 30, 1923.

Classification of expenditures	From state funds	From federal funds	Totals
1. Teacher-training: For maintenance of teacher-training, including supervision:			
a. In agriculture.....	\$ 8,834 52	\$ 8,834 52	\$17,669 04
b. In trade and industry.....	15,762 98	15,762 98	31,525 96
c. In home economics.....	7,488 95	7,488 95	14,977 90
Totals (a, b, c).....	\$32,086 45	\$32,086 45	\$64,172 90
2. Agriculture: For salaries:			
a. Of supervisors of agriculture.....	\$2,100 00	\$2,100 00	\$4,200 00
b. Of teachers of agriculture.....	35,183 09	35,183 09	70,366 18
Totals (a, b).....	\$37,283 09	\$37,283 09	\$74,566 18
3. Trade, industry, and home economics: For salaries—			
A. Of teachers of trade or industrial subjects:			
a. In evening schools.....			
b. In part-time schools.....	\$1,843 26	\$1,843 26	\$3,686 52
c. In all-day schools.....	41,044 78	41,044 78	82,089 56
Totals (a, b, c).....	\$42,888 04	\$42,888 04	\$85,776 08
B. Of teachers of home economics subjects:			
a. In evening schools.....			
b. In part-time schools.....	\$9,795 93	\$9,795 93	\$19,591 86
c. In all-day schools.....	5,353 72	5,353 72	10,707 44
Totals, (a, b, c).....	\$15,149 65	\$15,149 65	\$30,299 30
C. Of teachers in general continuation part-time schools.....	13,610 24	13,610 24	27,220 48
Totals (A, B, C).....	\$71,647 93	\$71,647 93	\$143,295 86
Totals (1, 2, 3).....	\$141,017 47	\$141,017 47	\$282,034 94

Item 3. Summary of Expenditures for Maintenance of Teacher-Training by Institutions and by State Board, including Expenditures by State Board for Maintenance of Supervision, for the Year Ending June 30, 1923

Name of institution	Kinds of teachers trained	From state funds	From federal funds	Totals
University of California.....	Agricultural.....	\$7,882 02	\$7,882 02	\$15,764 04
State Board of Education.....	Agricultural.....	952 50	952 50	1,905 00
University of California.....	Trade and industrial and part-time.....	7,839 60	7,839 60	15,679 20
State Board of Education.....	Trade and industrial and part-time.....	1,415 00	1,415 00	2,830 00
University of California (Southern Branch).....	Trade and industrial and part-time.....	5,243 38	5,243 38	10,486 76
State Board of Education.....	Trade and industrial and part-time.....	1,265 00	1,265 00	2,530 00
State Teachers College, Chico.....	Home economics.....	912 75	912 75	1,825 50
State Teachers College, Fresno.....	Home economics.....	189 38	189 38	378 76
State Teachers College, San Jose.....	Home economics.....	941 40	941 40	1,882 80
University of California (Southern Branch).....	Home economics.....	788 33	788 33	1,576 66
University of California.....	Home economics (for part-time teachers).....	1,500 00	1,500 00	3,000 00
State Board of Education.....	Home economics.....	3,157 09	3,157 09	6,314 18
Totals.....		\$32,086 45	\$32,086 45	\$64,172 90

STATISTICAL TABLE A—Continued.

Item 4. Summary of Expenditures for all Teacher-Training (Agriculture, Home Economics, and Trade and Industry) for the Year Ending June 30, 1923.

Item	From state funds	From federal funds	Totals
1. (a) Salaries of supervisors.....	\$ 4,425 00	\$ 4,425 00	\$ 8,850 00
(b) Salaries of teachers.....	18,767 10	18,767 10	37,534 20
2. Clerical service.....	3,550 74	3,550 74	7,101 48
3. Postage.....	319 45	319 45	638 90
4. Travel.....	2,478 71	2,478 71	4,957 42
5. Communication.....	271 60	271 60	543 20
6. Rent.....	163 50	163 50	327 00
7. Printing.....	1,708 96	1,708 96	3,417 92
8. Supplies.....	228 50	228 50	457 00
9. Janitor service.....	9 02	9 02	18 04
10. Sundries.....	163 87	163 87	327 74
Totals.....	\$32,086 45	\$32,086 45	\$64,172 90

Item 5. Summary of Expenditures for Training Teachers of Agriculture, for the Year Ending June 30, 1923.

Item	From state funds	From federal funds	Totals
1. (a) Salaries of supervisors.....	\$1,700 00	\$1,700 00	\$3,400 00
(b) Salaries of teachers.....	4,573 67	4,573 67	9,147 34
2. Clerical service.....	541 63	541 63	1,083 26
3. Postage.....	142 75	142 75	285 50
4. Travel.....	1,213 73	1,213 73	2,427 46
5. Communication.....	19 62	19 62	39 24
6. Rent.....	4 00	4 00	8 00
7. Printing.....	489 50	489 50	979 00
8. Supplies.....	11 25	11 25	22 50
9. Janitor service.....			
10. Sundries.....	138 37	138 37	276 74
Totals.....	\$8,834 52	\$8,834 52	\$17,669 04

Item 6. Summary of Expenditures for Training Teachers of Trades and Industries for the Year Ending June 30, 1923.

Item	From state funds	From federal funds	Totals
1. (a) Salaries of supervisors.....	\$625 00	\$625 00	\$1,250 00
(b) Salaries of teachers.....	9,861 57	9,861 57	19,723 14
2. Clerical service.....	2,536 61	2,536 61	5,073 22
3. Postage.....	141 35	141 35	282 70
4. Travel.....	804 44	804 44	1,608 88
5. Communication.....	221 73	221 73	443 46
6. Rent.....	159 50	159 50	319 00
7. Printing.....	1,173 56	1,173 56	2,347 12
8. Supplies.....	204 70	204 70	409 40
9. Sundries.....	25 50	25 50	51 00
10. Janitor service.....	9 02	9 02	18 04
Totals.....	\$15,762 98	\$15,762 98	\$31,525 96

STATISTICAL TABLE A—Concluded.

Item 7. Summary of Expenditures for Training Teachers of Home Economics, for the Year Ending June 30, 1923.

Item	From state funds	From federal funds	Totals
1. (a) Salaries of supervisors.....	\$2,100 00	\$2,100 00	\$4,200 00
(b) Salaries of teachers.....	4,331 86	4,331 86	8,663 72
2. Clerical service.....	472 50	472 50	945 00
3. Postage.....	35 35	35 35	70 70
4. Travel.....	460 54	460 54	921 08
5. Communication.....	30 25	30 25	60 50
6. Rent.....			
7. Printing.....	45 90	45 90	91 80
8. Supplies.....	12 55	12 55	25 10
9. Janitor service.....			
10. Sundries.....			
Totals.....	\$7,488 95	\$7,488 95	\$14,977 90

STATISTICAL TABLE B.

Financial Report of Receipts and Expenditures of the Vocational Education Fund of the State of California for the Fiscal Year Ending June 30, 1924.*Item 1. Summary of Receipts and Expenditures During the Year 1923-24.*

Item	Agriculture: For salaries of teachers, supervisors, and directors	Trade, industry, and home economics: For salaries of teachers	Teacher- training: For main- tenance of teacher-training including supervisors	Totals
RECEIPTS AND EXPENDITURE OF FEDERAL MONEY.				
1. Balance of federal money in state treasury July 1.....		\$4,100 34	\$465 67	\$4,566 01
2. Receipts of federal money during the year:				
First quarter.....	\$10,652 31	17,542 02	7,684 36	35,878 69
Second quarter.....	10,652 31	21,642 36	8,138 03	40,432 70
Third quarter.....	10,652 31	21,642 36	8,126 03	40,420 70
Fourth quarter.....	10,652 32	21,642 37	8,138 03	40,432 72
3. Total of balance and receipts (1 plus 2).....	\$42,609 25	\$86,569 45	\$32,552 12	\$161,730 82
4. Expenditure of federal money for reimbursement of expenditures from state and local funds.....	42,609 25	82,700 28	32,551 84	157,861 37
5. Unexpended balance of federal money in state treasury June 30 (3-4).....		\$3,869 17	\$0 28	\$3,869 45
EXPENDITURE FROM STATE FUND				
6. Balance of state money in state treasury July 1.....		\$4,100 34	\$465 67	\$4,566 01
7. Receipts of state money during the year:				
First quarter.....	\$10,652 31	17,542 02	7,684 36	35,878 69
Second quarter.....	10,652 31	21,642 36	8,138 03	40,432 70
Third quarter.....	10,652 31	21,642 36	8,126 03	40,420 70
Fourth quarter.....	10,652 32	21,642 37	8,138 03	40,432 72
8. Total of balance and receipts.....	\$42,609 25	\$86,569 45	\$32,552 12	\$161,730 82
9. Expenditure of state money for reimbursement of expenditures from state and local funds.....	42,609 25	82,700 28	32,551 84	157,861 37
10. Unexpended balance of state money in state treas- ury June 30.....		\$3,869 17	\$0 28	\$3,869 45
TOTAL EXPENDITURES.				
11. From federal and state funds.....	\$85,218 50	\$165,400 56	\$65,103 68	\$315,722 71

STATISTICAL TABLE B—Continued.

Item 2. Summary of Expenditures from State and Federal Funds for Supervision and Salaries of Teachers, for the Year Ending June 30, 1924.

Classification of expenditures	From state funds	From federal funds	Totals
1. Teacher-training: For maintenance of teacher-training, including supervision:			
a. In agriculture.....	\$9,619 91	\$9,619 91	\$19,239 82
b. In trade and industry.....	16,302 50	16,302 50	32,605 00
c. In home economics.....	6,629 43	6,629 43	13,258 86
Totals (a, b, c).....	\$32,551 84	\$32,551 84	\$65,103 68
2. Agriculture: For salaries:			
a. Of supervisors of agriculture.....	\$2,071 78	\$2,071 78	\$4,143 56
b. Of teachers of agriculture.....	40,537 47	40,537 47	81,074 94
Totals (a, b).....	\$42,609 25	\$42,609 25	\$85,218 50
3. Trade, industry and home economics: For salaries:			
A. Of teachers of trade or industrial subjects:			
a. In evening schools.....			
b. In part-time schools.....	\$3,668 68	\$3,668 68	\$7,337 36
c. In all-day schools.....	46,708 94	46,708 94	93,417 88
Totals (a, b, c).....	\$50,377 62	\$50,377 62	\$100,755 24
B. Of teachers of home economics subjects:			
a. In evening schools.....			
b. In part-time schools.....	\$10,179 04	\$10,179 04	\$20,358 08
c. In all-day schools.....	7,134 85	7,134 85	14,269 70
Totals (a, b, c).....	\$17,313 89	\$17,313 89	\$34,627 78
C. Of teachers in general continuation part-time schools:	\$15,008 77	\$15,008 77	\$30,017 54
Totals (A, B, C).....	\$82,700 28	\$82,700 28	\$165,400 56
Totals (1, 2, 3).....	\$157,861 37	\$157,861 37	\$315,722 74

Item 3. Summary of Expenditures for Maintenance of Teacher-Training by Institutions and by State Board, Including Expenditures by State Board for Maintenance of Supervision, for the Year Ending June 30, 1924.

Name of institution	Kinds of teachers trained	From state funds	From federal funds	Totals
University of California.....	Agricultural.....	\$7,647 53	\$7,647 53	\$15,295 06
State Board of Education.....	Agricultural.....	1,972 38	1,972 38	3,944 76
University of California.....	Trade and industrial and part-time.....	7,095 82	7,095 82	14,191 64
State Board of Education.....	Trade and industrial and part-time.....	1,865 26	1,865 26	3,730 52
University of California (Southern Branch).....	Trade and industrial and part-time.....	4,382 73	4,382 73	8,765 46
State Board of Education.....	Trade and industrial and part-time.....	2,958 69	2,958 69	5,917 38
University of California (Southern Branch).....	Home economics.....	905 25	905 25	1,810 50
State Teachers College, Ohio.....	Home economics.....	837 00	837 00	1,674 00
State Teachers College, San Jose.....	Home economics.....	778 75	778 75	1,557 50
State Teachers College, Santa Barbara.....	Home economics.....	270 00	270 00	540 00
University of California.....	*Home economics.....	500 00	500 00	1,000 00
State Board of Education.....	Home economics.....	3,109 27	3,109 27	6,218 54
University of California (Summer session, part-time).....	Home economics.....	229 16	229 16	458 32
Totals.....		\$32,551 84	\$32,551 84	\$65,103 68

*P.-T. Instructors.

STATISTICAL TABLE B—Continued.

Item 4. Summary of Expenditures for all Teacher-Training (Agriculture, Home Economics and Trade and Industry) for the Year Ending June 30, 1924.

Item	From state funds	From federal funds	Totals
1. (a) Salaries of supervisors.....	\$6,729 25	\$6,729 25	\$13,458 50
(b) Salaries of teachers.....	17,040 99	17,040 99	34,081 98
2. Clerical service.....	3,497 65	3,497 65	6,995 30
3. Postage.....	246 57	246 57	493 14
4. Travel.....	3,805 72	3,805 72	7,611 44
5. Communication.....	199 74	199 74	399 48
6. Rent.....	90 25	90 25	180 50
7. Printing.....	614 86	614 86	1,229 72
8. Supplies.....	221 46	221 46	442 92
9. Janitor service.....	6 56	6 56	13 12
10. Sundries.....	98 79	98 79	197 58
Totals.....	\$32,551 84	\$32,551 84	\$65,103 68

Item 5. Summary of Expenditures for Training Teachers of Agriculture, for the Year Ending June 30, 1924.

Item	From state funds	From federal funds	Totals
1. (a) Salaries of supervisors.....	\$1,800 00	\$1,800 00	\$3,600 00
(b) Salaries of teachers.....	4,168 97	4,168 96	8,337 92
2. Clerical service.....	776 14	776 14	1,552 28
3. Postage.....	106 01	106 01	212 02
4. Travel.....	2,156 66	2,156 66	4,313 32
5. Communication.....	11 51	11 51	23 02
6. Rent.....			
7. Printing.....	338 86	338 86	677 72
8. Supplies.....	167 19	167 19	334 38
9. Janitor service.....			
10. Sundries.....	94 58	94 58	189 16
Totals.....	\$9,619 91	\$9,619 91	\$19,239 82

Item 6. Summary of Expenditures for Training Teachers of Trades and Industries, for the Year Ending June 30, 1924.

Item	From state funds	From federal funds	Totals
1. (a) Salaries of supervisors.....	\$2,829 25	\$2,829 25	\$5,658 50
(b) Salaries of teachers.....	9,351 86	9,351 86	18,703 72
2. Clerical service.....	2,325 76	2,325 76	4,651 52
3. Postage.....	125 56	125 56	251 12
4. Travel.....	1,145 53	1,145 53	2,291 06
5. Communication.....	177 38	177 38	354 76
6. Rent.....	90 25	90 25	180 50
7. Printing.....	191 87	191 87	383 74
8. Supplies.....	54 27	54 27	108 54
9. Janitor service.....	6 56	6 56	13 12
10. Sundries.....	4 21	4 21	8 42
Totals.....	\$16,302 50	\$16,302 50	\$32,605 00

STATISTICAL TABLE B—Concluded.

Item 7. Summary of Expenditures for Training Teachers of Home Economics, for the Year Ending June 30, 1924.

Item	From state funds	From federal funds	Totals
1. (a) Salaries of supervisors.....	\$2,100 00	\$2,100 00	\$4,200 00
(b) Salaries of teachers.....	3,520 17	3,520 17	7,040 34
2. Clerical service.....	395 75	395 75	791 50
3. Postage.....	15 00	15 00	30 00
4. Travel.....	503 53	503 53	1,007 06
5. Communication.....	10 85	10 85	21 70
6. Rent.....			
7. Printing.....	84 13	84 13	168 26
8. Supplies.....			
9. Janitor service.....			
10. Sundries.....			
Totals.....	\$6,629 43	\$6,629 43	\$13,258 86

O

BIENNIAL REPORT
OF THE
ATTORNEY GENERAL
OF THE
STATE OF CALIFORNIA

1922-1924



CALIFORNIA STATE PRINTING OFFICE
JOHN E. KING, State Printer
SACRAMENTO, 1925

U. S. WEBB.....	ATTORNEY GENERAL
E. B. POWER.....	ASSISTANT ATTORNEY GENERAL
ROBERT W. HARRISON.....	CHIEF DEPUTY ATTORNEY GENERAL
R. T. McKISICK.....	DEPUTY ATTORNEY GENERAL
JOHN W. MALTMAN.....	DEPUTY ATTORNEY GENERAL
FRANK ENGLISH.....	DEPUTY ATTORNEY GENERAL
FRANK L. GUERENA.....	DEPUTY ATTORNEY GENERAL
H. H. LINNEY.....	DEPUTY ATTORNEY GENERAL
J. CHARLES JONES.....	DEPUTY ATTORNEY GENERAL
JOHN H. RIORDAN.....	DEPUTY ATTORNEY GENERAL
LEON FRENCH.....	DEPUTY ATTORNEY GENERAL
ERWIN W. WIDNEY.....	DEPUTY ATTORNEY GENERAL
WILLIAM F. CLEARY.....	DEPUTY ATTORNEY GENERAL
R. L. CHAMBERLAIN.....	DEPUTY ATTORNEY GENERAL
CHARLES A. WETMORE, JR.....	DEPUTY ATTORNEY GENERAL

SACRAMENTO OFFICE :

State Capitol.

SAN FRANCISCO OFFICE :

State Building.

REPORT OF THE ATTORNEY GENERAL.

SAN FRANCISCO, February 1, 1925.

Honorable FRIEND WILLIAM RICHARDSON,
Governor of California,
Sacramento, California.

SIR: In compliance with law, I submit herewith a report of the business of this department for the past two years.

The rapid increase in the business handled by this department, as shown by preceding reports, still continues, and in some respects the increase for the last two years has been more marked than during any similar period.

Every act adopted by the legislature subjecting private business to conditions not theretofore existing, or imposing upon private business, obligations to which theretofore such business was not subjected, is met with some degree of opposition from the business, to which such act or acts apply.

The administration of such acts produces always a multitude of questions, in reference to which this office must advise, in an effort to aid the officer charged with the administration thereof in the proper performance of his duty. Not infrequently litigation results. In this class of legislation may be mentioned the Motor Vehicle Act, the Motor Vehicle Fuel Tax Act, the act imposing a gross receipts tax upon certain vehicles used in the transportation of passengers and freight, the Employment Agency Act, the Corporate Securities Act, the Real Estate Commissioner's Act, and others of similar character.

The volume of civil litigation has been large and during the period of this report the office has handled in the various courts of the state and of the United States over 660 civil cases, 93 of which found their way to the various appellate courts.

From the reports of the district attorneys of the state, the details of which are hereinafter presented, it appears that there was during the two years a total of 13,032 accusations of felony, of these 1552 were disposed of without trial or are still pending. In 7527 cases pleas of guilty were presented or convictions had as result of trial. The trial of 1062 cases resulted in acquittal.

Of the criminal appeals taken during this period, the judgments were affirmed in 330 cases and reversed in 63. In a great majority of instances where the judgment was reversed on appeal the defendant was retried, convicted and sentenced.

Our former report showed that there were pending in the Supreme Court of the United States three cases, each involving different features of the Alien Land Law of this state, and these cases have since been determined, the judgment in each being in favor of the state's contentions and upholding every feature of the Alien Land Law involved.

After the decisions in these cases the contention was frequently made that as the Alien Land Law was a statute of the state, the decision of the United States Supreme Court construing the same was not conclusive upon the state courts and the advisability of having these questions decided by the Supreme Court of the state became apparent. Four cases involving the same questions that had been passed upon by the Supreme Court of the United States were brought to trial. In two cases the Superior Court upheld the contentions of the state, and in the other two the decisions were adverse to the state. The four cases were carried to the Supreme Court of the state, where decisions recently rendered upheld the state's contention in every particular, thus not only firmly establishing the validity of the Alien Land Law, but approving the contention that by the terms of such law not only were ownership and leasing of agricultural property by ineligible aliens prohibited, but cropping contracts with ineligible aliens as well.

Under the doctrine of these cases every character of contract made by the owner of agricultural land with an ineligible alien, whereby such alien is entitled to share directly or indirectly in the crop produced, is a violation of the law and subjects not only the ineligible alien but the owner of the land to the penalties provided thereby.

Upon this subject I have had frequent conferences with the district attorneys of the state and their earnest, intelligent and persistent enforcement of this law is assured.

Early in March, 1924, I proceeded to Washington and there appeared before the Immigration Committee of the United States Senate in advocacy of the inclusion in the Immigration Bill, then being considered by that committee, of the provision which would exclude from entrance into the United States all aliens ineligible to citizenship. This provision was subsequently incorporated into the bill which was passed, approved by the President, and became effective July 1, 1924.

Our former report to you showed also the pendency in the United States District Court of actions brought against the state by the Southern Pacific Company and the Atchison, Topeka and Santa Fe Railway Company for the purpose of having declared invalid the assessments made by the legislature of 1921 upon the operative properties of these railroads. At the time of the rendition of the former report these cases were on trial. Since then the trials were concluded and resulted in each case in a judgment upholding the validity of the assessments. In each case an appeal was prosecuted by the plaintiff to the United States Supreme Court, where the same are now pending and will shortly be heard.

Many other cases of great importance have been tried or are pending, but the reasonable limit of this letter will not permit of special mention.

During the period of this report there have been received and considered by your office 238 applications for the return to other states and countries of alleged fugitives from justice, who had sought asylum in California, and your office has also received and considered 372 applications for the issuance by you of warrants of rendition for the return to California of persons who were charged with the commission of crime. In about 65 per cent of all applications it was necessary for this office to examine the requisition papers presented, and in many instances the taking of testimony and the examination of the records presented in support of such requests was had.

In our efforts to aid the various officers, boards and commissions, and the several district attorneys of the state, our time has been much taken with consultations and in letters of advice and in the rendition of something over 600 formal written opinions.

We have examined and approved all contracts entered into under the State Building Act and all contracts entered into by the State Highway Commission for highway construction. We have examined and passed upon the title of all real property purchased by the state, including rights of way for highways. We have passed upon the regularity of all proceedings of bond issues to the amount of \$4,996,206, of which the state has become in whole or in part the purchaser.

We have prepared all ballot and circulation titles as required by law, as well as a digest of the election laws for the guidance of election officers.

With increasing frequency complaints are made to your office and to this that county officers, in the judgment of complainant, are not properly performing their respective duties, and these complaints are accompanied with the request that the state in some manner enter the jurisdiction of such local officers and directly discharge such duties. These complaints usually proceed from a misunderstanding of the functions of state and county government, and a failure to give due consideration to the division of the authority of government between state and local officers in the administration of laws designed for the prevention and punishment of crime.

It should be remembered that the power in this respect granted by the constitution of the state and by statute to the several counties is to be exercised by the officers of the county. This grant of authority has established a complete local self-government as to those matters covered by the grant, and the counties have been given in fullest measure the means of exercising the authority conferred upon them and equipped with officers through whom these powers are to be exercised. Among the powers so granted are the maintenance of order, the detection, prosecution and punishment of crime. For this purpose counties have been provided with courts, grand juries, committing magistrates, district attorneys, sheriffs and other peace officers, and the district attorneys are authorized in proper instances to employ detectives, investigators and other aids, and other county authorities are empowered to furnish all funds required to enable that office to perform its duty in the fullest measure.

This duty of maintaining order, detecting, prosecuting and punishing infractions of the law, has been conferred upon the counties and is to be performed through their various officials, and such power has not been reserved to the state. The equipment for the performance of such duty has been supplied to the county, and no equipment for the performance of such service by the state has been provided. The state has no police force, no detectives, and no funds or method has been made available for procuring them.

The Attorney General's office has no police force, no detectives, no investigators, nor has the legislature supplied that office with any fund for procuring the same. This has not been done because that office is not charged with the detecting, prosecuting or punishment of crime. Unquestionably the power rests with you as Governor of the state, in

a proper case, to direct the Attorney General "to repair to any county in the state and assist the district attorney thereof in the discharge of his duties." Likewise it is within the authority of the Attorney General to directly perform any of the duties of a district attorney, "when, in his judgment, such action is advisable." Those powers are directly conferred by section 470 of the Political Code. The authority thus conferred, however, is to be exercised in harmony and not in conflict with other provisions of the law.

Just cause for the interference by the state in local county government sometimes appears, but the great majority of complaints presented wholly fail to furnish reason for such interference, and in a majority of instances interference by the state, in compliance with the request made, would be wholly unjustified and would constitute gross usurpation of the functions of other departments of government.

County officers are selected by the electorate of the counties and are responsible directly to the power which placed them in such position. If the electorate becomes dissatisfied with the manner in which all or any of such officers perform official duties, the law provides a ready means for their recall, but it does not provide that they may still be retained in office and their duties be performed by officers of the state.

Instances may be rare in which any public official so discharges the duties of his position as to meet with the entire approval of the people of his jurisdiction, and, indeed, it not infrequently occurs that many may entertain the idea that official duty is not being properly performed, but the presence of such dissatisfaction would not warrant the state in assuming to discharge the functions of government that have been conferred upon the counties.

The encroachment of federal government upon the powers of a state is a subject of frequent complaint, and this complaint is just, whenever through federal authority the federal government attempts to interfere with the state in reference to those matters which have been reserved to states by the federal constitution.

The division of power between the state government and the government of the respective counties is quite akin to the division between the federal and state governments, and the state government in a very limited way may interfere with the conduct of the affairs of a county, and then only in instances where statutory provision clearly authorizes such interference.

Should the state attempt the discharge of the duties of every county officer whose official conduct is made the subject of complaint, very many of such officials would be left without official duties to perform.

Since the enactment of the amendment to the constitution in 1910, providing that every insurance company shall annually pay to the state a tax upon the amount of the "gross premiums received upon its business done in this state * * *" certain life insurance companies, about twenty-three in number, doing business upon the mutual or participating plan wherein the surplus premium is returned to the policyholder as a "dividend" or otherwise credited or applied to his account, have protested the taxation of such dividends, have filed suits yearly against the state to recover taxes based upon (a) dividends paid or credited to the account of policy holders, (b) cash surrender values and (c) matured endowments. This litigation, which has been in charge of special counsel for the Insurance Department until 1923,

was carried through to the Supreme Court of this state in a number of test cases, the remaining suits, being held open on stipulation pending a final decision. The pending cases now exceed two hundred in number.

The Supreme Court of the state in a decision rendered November 2, 1923, in *Mutual Benefit Life Insurance Company of Newark, N. J. vs. Richardson*, 192 Cal. 369, appears to have settled the question that dividends or surplus premiums credited or paid to policyholders are no part of the "gross premiums," and that insurance companies are entitled to a return of taxes based thereon.

On the strength of this decision the State Board of Equalization has already allowed many of these companies a credit upon their 1924 taxes for a portion of the amount illegally collected in 1923 pursuant to the provisions of section 3669, Political Code, authorizing such adjustments.

In order to dispose of this ever increasing mass of litigation, I have agreed in principle with the representatives of the plaintiff insurance companies, that in consideration of their waiving their claims, present as well as future, based upon surrender values, matured endowments, interest and costs, amounting to over one and a half million dollars, the State of California will admit its liability to refund taxes collected from dividends paid or credited to policyholders.

As section 3669 is expressly limited to claims presented within one year after payment, it will be necessary for the legislature to extend this period in order to effect the above settlement. The insurance companies do not expect to receive this fund in the form of a cash appropriation, but will accept any remedial legislation granting a refund by way of credit on future taxes over such a period of time that will be fair to them and expedient for the state.

I herewith submit a list of the insurance companies involved, together with the amount claimed by each, viz:

New York Life Insurance Company-----	\$220,564 27
Equitable Life Assurance Society-----	137,344 40
Metropolitan Life-----	52,513 79
Fidelity Mutual-----	6,985 92
Prudential Insurance Company-----	32,856 97
Travelers Insurance Company-----	471 22
Pacific Mutual Life-----	53,532 96
Columbian National-----	260 55
Mutual Life Insurance Company-----	831 90
Manhattan Life Insurance Company-----	1,236 36
Penn. Mutual Life Insurance Company-----	45,428 66
Aetna Life Insurance Co.-----	11,016 28
Guardian Life Insurance Company-----	12,215 41
Home Life Insurance Company-----	2,553 73
Mutual Life Insurance Company of New York-----	159,763 72
*Provident Mutual Life Insurance Company-----	2,132 90
Union Mutual Life Insurance Company of Portland, Me.-----	7,168 56
Northwestern Mutual Life Insurance Company-----	63,235 31
New England Mutual Life Insurance Company-----	22,476 55
Phoenix Mutual Life Insurance Company-----	19,208 62
Massachusetts Mutual Insurance Company-----	11,161 75
Mutual Benefit Life Insurance Company-----	29,373 40
Union Central Life-----	26,971 36
California State Life Insurance Company-----	3,978 58
Totals-----	\$923,283 17

*No protest having been filed by Provident Mutual Life Insurance Company until 1923, which was on 1922 tax, refund is being claimed for the years 1922 and 1923 only.

Judgments have been rendered against the state since the date of the last biennium, as follows:

Murphy & Dillon vs. Johnson	\$23,252 59
Pacific Gas & Electric Company vs. Johnson	4,461 95
Mutual Benefit Life vs. Richardson	2,686 73
Bankers Life vs. Richardson	9,087 17

The following is a summary of the 1315 civil and criminal cases handled by this office during the period herein covered.

Summary of Cases.

CIVIL CASES.

Over in last report:	
Miscellaneous cases	154
Tax cases, franchise	208
New cases:	
Miscellaneous	199
Tax cases, franchise and oil	289
Total	850
Disposed of:	
Miscellaneous	263
Tax cases, franchise and oil	300
Total	563
Pending:	
Miscellaneous	142
Tax cases, franchise and oil	164
Total	306

CRIMINAL CASES.

Over in last report	34
New cases	431
Total	465
Disposed of:	
In favor of People	318
In favor of defendants	61
Dismissed	3
Pending	83
Total	465
Total number of both civil and criminal	1315

Reports of business of the various boards and commissions, of which the Attorney General is a member, will be presented by such boards and commissions.

A financial statement of the two fiscal years is attached to the report.

Very respectfully,

U. S. WEBB,
Attorney General.

CASES IN UNITED STATES SUPREME COURT.

Atchison, Topeka and Santa Fe Railway Company vs. Collins. Complaint for injunction against collection of state tax for 1921 on plaintiff's property. Amount involved approximately \$750,000. Preliminary injunction denied and plaintiff's complaint dismissed by United States District Court. Pending on appeal to United States Supreme Court.

W. A. Cockrill and S. Ikada vs. The People of the State of California. Conspiracy to effect transfer of real property in violation of Alien Land Law. Guilty. Appeal to District Court of Appeal. Third district. Judgment affirmed. Hearing by Supreme Court denied. Writ of error to United States Supreme Court allowed. Pending.

Raymond L. Frick and N. Satow vs. U. S. Webb, as Attorney General of the State of California, and Matthew Brady, as District Attorney of the City and County of San Francisco, State of California. In United States District Court, northern district of California. Injunction against escheating corporate stock issued contrary to Alien Land Law. Judgment for defendants. Plaintiffs appealed. Judgment affirmed.

E. E. McCalla et al. vs. The People of the State of California. Los Angeles County. Violation of Corporate Securities Act. Verdict guilty. Appeal to District Court of Appeal, second district. Affirmed. Hearing by Supreme Court denied. Writ of error to United States Supreme Court granted. Pending.

Takao Ozawa vs. The United States. On a certificate from the United States Circuit Court of Appeals for ninth circuit. Question: Are Japanese eligible to naturalization? Adjudged they were not. Appeal taken. Brief filed as amicus curiae. Judgment affirmed. Closed.

W. L. Porterfield and Y. Mizuno vs. U. S. Webb, as Attorney General of the State of California and Thomas Lee Woolwine, as District Attorney of the County of Los Angeles. In United States District Court, southern district of California. Injunction against prosecution escheat proceedings on account of executing land lease contrary to Alien Land Law. Judgment for defendants. Plaintiffs appealed.

The Pullman Company vs. The State Treasurer. To recover \$28,995.47 franchise tax. Judgment for defendant by superior court for city and county of San Francisco. Judgment affirmed by State Supreme Court. Affirmed by United States Supreme Court.

The Pullman Company vs. The State Treasurer. To recover \$28,591.07 franchise tax. Judgment for defendant by superior court for city and county of San Francisco. Judgment affirmed by State Supreme Court. Affirmed by United States Supreme Court.

The Pullman Company vs. The State Treasurer. To recover \$38,248.55 franchise tax. Judgment for defendant by superior court for city and county of San Francisco. Judgment affirmed by State Supreme Court. Affirmed by United States Supreme Court.

The Pullman Company vs. The State Treasurer. To recover \$40,187.26 franchise tax. Judgment for defendant by superior court for city and county of San Francisco. Judgment affirmed by State Supreme Court. Affirmed by United States Supreme Court.

The Pullman Company vs. The State Treasurer. To recover \$33,775.35 franchise tax. Judgment for defendant by superior court for city and county of San Francisco. Judgment affirmed by State Supreme Court. Affirmed by United States Supreme Court.

The Pullman Company vs. The State Treasurer. To recover \$60,755.74 franchise tax. Judgment for defendant by superior court for city and county of San Francisco. Judgment affirmed by State Supreme Court. Affirmed by United States Supreme Court.

The Pullman Company vs. The State Treasurer. To recover \$40,516.86 franchise tax. Judgment for defendant by superior court for city and county of San Francisco. Judgment affirmed by State Supreme Court. Affirmed by United States Supreme Court.

Edwin Schwab vs. State Treasurer. To recover \$1,200 state franchise tax. Judgment for defendant by superior court in and for the city and county of San Francisco. Affirmed by District Court of Appeal. Affirmed by State Supreme Court. Affirmed by United States Supreme Court.

Southern Pacific Company vs. Collins et al. Complaint for injunction against collection of state tax for 1921 on plaintiff's property. Amount involved approximately \$2,250,000. Preliminary injunction denied and plaintiff's complaint dismissed by United States District Court. Appealed to United States Supreme Court. Pending.

State of California vs. First National Bank of San Jose. To escheat to the state unclaimed bank accounts. Judgment for the state by superior court for Sacramento County. Affirmed by District Court of Appeal. Affirmed by State Supreme Court. Reversed by United States Supreme Court on the ground that the escheat statute (Sec. 1273 C. C. P.) does not apply to national banks.

State of California vs. Security Savings Bank. To escheat to the state unclaimed bank accounts approximating \$9,000. Judgment for state by superior court for Sacramento County. Affirmed by State Supreme Court. Affirmed by United States Supreme Court.

U. S. Webb, as Attorney General of the State of California, and C. C. Coolidge, as District Attorney of Santa Clara County, State of California, vs. J. J. O'Brien and J. Inouye. In District Court of United States, northern district of California. Injunction against escheating land on account of cropping contract contrary to Alien Land Law. Judgment for plaintiff. Defendants appealed. Judgment reversed.

Charlotte A. Whitney vs. The People of the State of California. In the superior court of Alameda County. Charge syndicalism. Verdict of guilty. Appeal to District Court of Appeal, fifth district. Affirmed. Hearing by Supreme Court denied. Writ of error allowed. Pending on Spring calendar.

CIVIL CASES IN UNITED STATES DISTRICT COURT.

American Mutual Liability Insurance Company of Boston vs. Industrial Accident Commission et al. Proceeding in equity. Proceeding for injunction restraining satisfaction of award of judgment. Temporary restraining order vacated. Petition for permanent restraining order dismissed. Closed.

Atchison, Topeka and Santa Fe Railway Company vs. Collins. Complaint for injunction against collection of state tax for 1924 on plaintiff's property. Preliminary injunction denied. In abeyance pending determination of similar case involving 1921 tax pending in the United States Supreme Court. Amount involved approximately \$750,000.

Atchison, Topeka and Santa Fe Railway Company vs. Collins. Complaint for injunction against collection of state tax for 1922 on plaintiff's property. Preliminary injunction denied. In abeyance pending determination of similar case involving 1921 tax pending in the United States Supreme Court. Amount involved approximately \$750,000.

Atchison, Topeka and Santa Fe Railway Company vs. Collins. Complaint for injunction against collection of state tax for 1923 on plaintiff's property. Preliminary injunction denied. In abeyance pending determination of similar case involving 1921 tax pending in the United States Supreme Court. Amount involved approximately \$750,000.

Doble Steam Motors Company vs. Edwin M. Daugherty, Commissioner of Corporations. Proceeding in mandamus to compel Commissioner of Corporations to issue permit for issuance of stock of plaintiff company. Application for mandatory injunction pendente lite denied. Bill of complaint dismissed. Judgment for defendant.

Doble Steam Motors Corporation vs. Edwin M. Daugherty as Commissioner of Corporations of the State of California, et al. Application for injunction. Injunction issued. Action dismissed on stipulation.

People of the State of California ex rel. U. S. Webb, Attorney General, etc., vs. Truckee River General Company et al. Placer County. To quiet title to portion of Lake Tahoe and enjoin defendants from maintaining a dam, etc. Motion to remand. Off calendar. Pending.

Robey vs. U. S. Webb et al. Equity proceeding to determine whether subpoena ad testificandum should issue to force appearance of prisoner confined in San Quentin to appear as witness in federal court proceeding. Return filed. Pending.

Lincoln E. Savage vs. United States of America et al. State of California one defendant. Action to quiet title. Dismissed on motion of defendants.

Southern Pacific Company vs. Collins et al. Complaint for injunction against collection of state tax for 1922 on plaintiff's property. Preliminary injunction denied. In abeyance pending determination of similar case involving 1921 tax pending in the United States Supreme Court. Amount involved approximately \$2,250,000.

Southern Pacific Company vs. Collins et al. Complaint for injunction against collection of state tax for 1923 on plaintiff's property. Preliminary injunction denied. In abeyance pending determination of similar case involving 1921 tax pending in the United States Supreme Court. Amount involved approximately \$2,250,000.

Southern Pacific Company vs. Collins, et al. Complaint for injunction against collection of state tax for 1923 on plaintiff's property. Preliminary injunction denied. In abeyance pending determination of similar case involving 1921 tax pending in the United States Supreme Court. Amount involved approximately \$2,250,000.

IN THE SUPREME COURT OF THE DISTRICT OF COLUMBIA.

The State of California ex rel. O'Donnell vs. Hubert Work, Secretary of Interior. Supreme Court. District of Columbia. Proceeding to obtain decree commanding defendant as Secretary of the Interior of the United States to issue to the state patent for certain lands. Application filed November 14, 1923. Application granted.

CIVIL CASES IN THE SUPREME COURT OF THE STATE OF CALIFORNIA.

Anglo-London Paris Company and the Bank of Italy vs. Charles G. Johnson, as Treasurer of the State of California. Writ of mandate to compel delivery of \$3,000,000 California highway bonds purchased by petitioners. Answer and petition filed. Writ granted. Closed.

Bacon Service Corporation vs. Huss et al. To enjoin enforcement of Motor Vehicle Transportation License Tax Act of 1923. Act declared unconstitutional by superior court for Fresno County. Appeal taken by state to Supreme Court. Pending.

The Bankers Life Company vs. Friend W. Richardson, as State Treasurer. Sacramento County. To recover excess tax on \$5,000 for year 1916, paid on insurance business. Judgment for defendant. Plaintiff appealed. Affirmed as to taxation of assessment receipts. Reversed as to reciprocal taxation with other states.

The Bankers Life Company vs. Friend W. Richardson, as State Treasurer. Sacramento County. To recover excess tax on \$5,000 for year 1917, paid on insurance business. Judgment for defendant. Plaintiff appealed. Affirmed as to taxation of assessment receipts. Reversed as to reciprocal taxation with other states.

The Bankers Life Company vs. Friend W. Richardson, as State Treasurer. Sacramento County. To recover excess tax of \$3,955.91 for year 1918, paid on insurance business. Judgment for defendant. Plaintiff appealed. Affirmed as to taxation of assessment receipts. Reversed as to reciprocal taxation with other states.

The Bankers Life Company vs. Friend W. Richardson, as State Treasurer. Sacramento County. To recover excess tax of \$3,894.14 for year 1919, paid on insurance business. Judgment for defendant. Plaintiff appealed. Affirmed as to taxation of assessment receipts. Reversed as to reciprocal taxation with other states.

In the Matter of the Estate of Frank Black. Petition for probate of will. Contest filed by state. Judgment in favor of state. Appeal taken to State Supreme Court. Pending.

California Highway Commission vs. Ray L. Riley, as State Controller. Writ of mandate to compel payment of amount agreed by petitioners to be paid to contractor as consideration for rescinding contract for highway construction. Answer and return filed. Writ denied. Closed.

George A. Carter et al., Plaintiffs and Appellants, vs. Ernest R. Utley, etc., et al., Defendants and Appellants. In the superior court of the county of Los Angeles. Injunction case against defendants practicing escheat proceedings on account of cropping contract entered into in violation of California Alien Land Law. Judgment for plaintiffs. Defendants appealed. Judgment reversed.

Doble Steam Motors Corporation vs. Edwin M. Daugherty as Commissioner of Corporations of the State of California. Petition for writ of mandamus. Hearing granted in Supreme Court after decision by District Court of Appeal. Argued. Submitted. Writ denied.

John S. Dufton vs. Gilbert B. Daniels et al., Members of the Board of Control of the State of California. Mandamus to compel respondents, as members of the Board of Control to allow claim of petitioner for expenses in returning prisoner upon interstate rendition. Peremptory writ granted. Closed.

In the Matter of the Estate of Arthur J. Eddy, deceased. Northern Trust Company, Appellant vs. Jerome O. Eddy et al., Respondents. Appeal from decision of superior court of Los Angeles County holding certain sections of Bank Act unconstitutional. Judgment reversed. Closed.

John M. Emmanuel vs. Albert Sichofsky, J. J. Smith, Warden of the California State Prison at Folsom, Appellant. Appeal from an order of Sacramento County superior court requiring said warden to satisfy judgment against defendant and in favor of plaintiff out of moneys taken from the person of the defendant, who is a prisoner in the custody of the warden. Pending.

F. F. Ford vs. Edwin M. Daugherty as Commissioner of Corporations of the State of California. Application for writ of prohibition. Denied.

John C. Frohlinger, Plaintiff and Respondent vs. F. W. Richardson, as State Treasurer et al., Defendants and Appellants. Alameda County. Injunction to prevent restoration of San Diego Mission. Judgment for plaintiff. Defendants appealed. Judgment affirmed.

Helen Gainer vs. Dohrmann, Katherine Philips Edson, Walter G. Mathewson, Henry W. Louis and Paul Sinsheimer, as members of and constituting Industrial Welfare Commission of the State of California. Minimum wage case. Briefs filed, submitted. Pending.

F. S. Jones et al., Plaintiffs and Appellants, vs. U. S. Webb, etc., et al., Defendants and Respondents. In the superior court of the county of Los Angeles. Injunction case against defendants prosecuting escheat proceedings on account of cropping contract entered into in violation of California Alien Land Law. Judgment for defendants. Plaintiffs appealed. Judgment affirmed.

P. E. Landfield and Edwin Marvin Company vs. Edwin M. Daugherty as Commissioner of Corporations of the State of California. Appeal from the judgment of the superior court sustaining defendant's demurrer and denying plaintiff's application for writ of prohibition. Pending.

In the Matter of the Estate of Leon Morrison. Petition for probate of will. Contest filed by state. Judgment against state by superior court for Alameda County. Appeal taken to State Supreme Court. Pending.

William A. McNeil, Petitioner, vs. W. S. Kingsbury, as Surveyor General, etc., Respondent. Proceeding in mandate to compel respondent to issue to petitioner a permit to prospect for oil and gas upon lands of Norwalk State Hospital. Writ denied. Closed.

Mutual Benefit Life Insurance Company of Newark, New Jersey, vs. Richardson. Action to determine whether dividends or surplus premiums credited or paid policy holders of insurance are taxable as gross premiums. Judgment of superior court for plaintiff. Defendant appeals. Judgment affirmed.

In the Matter of the Application of S. Nose for a Writ of Habeas Corpus. Supreme Court. Application for writ of Habeas Corpus on account of threatened criminal prosecution of petitioner because of his entering into cropping contract in violation of California Alien Land Law. Petition dismissed and petitioner ordered remanded.

Old Homestead, Inc., vs. W. H. Marsh, as Chief of the Division of Motor Vehicles, etc. Sacramento County. Petition to compel issuance of license for electric motor vehicle without payment of fee prescribed by statute. Writ denied. Petitioner appeals. Pending.

Pacific Home Building Realty Company vs. Edwin M. Daugherty, as Commissioner of Corporations. Proceeding for writ of review directed against Corporation Commissioner. Petition denied. Appealed. Briefs filed. Pending.

People of the State of California vs. City of Los Angeles and Famous Players Lasky Corporation. To declare invalid vacation of public street by city counsel. Judgment for plaintiff. Petition for hearing by Supreme Court. Denied. Closed.

People of the State of California vs. Stafford Packing Company. Appeal from superior court, Los Angeles County. Order granting injunction reversed in District Court of Appeal. Respondent's petition for hearing granted. Order appealed from affirmed. Closed.

People of the State of California, ex rel. Northwestern Mutual Fire Insurance Association vs. Stanley. Insurance on school property. Appealed to Supreme Court from San Bernardino County. Briefs filed. Submitted. Judgment affirmed. Petition for rehearing denied. Closed.

People of the State of California vs. Superior Court. Ullah Mohammed had been tried and convicted of murder by superior court of Sonoma County. Judgment affirmed by Supreme Court. Extreme penalty imposed. Superior court in San Francisco attempted to assume jurisdiction to prevent execution of sentence, in equity proceeding in nature of Common Law writ of coram nobis. Petition for writ of prohibition granted. Closed.

Porterfield et al., Plaintiffs and Appellants, vs. U. S. Webb, etc., et al., Defendants and Respondents. In the superior court of the county of Los Angeles. Injunction case against defendants prosecuting escheat proceedings on account of cropping contract entered into in violation of California Alien Land Law. Judgment for defendants. Plaintiffs appealed. Judgment affirmed.

In the Matter of the Estate of Romaris. Petition for distribution of estate by alleged heirs. Opposition by state. Distribution ordered by superior court for city and county of San Francisco. Decree of distribution affirmed by State Supreme Court. Closed.

Sacramento and San Joaquin Drainage District, etc., et al., vs. Ray L. Riley, as Controller of the State of California et al.: Sutter Basin Co., et al., interveners. Mandate to compel respondents to credit the sum of \$285,147.75 to the "Sacramento and San Joaquin Drainage District Fund, Sutter Butte By-Pass Assessment No. 6, Emergency Fund." Writ granted. Rehearing granted. Rehearing denied. Closed.

Sacramento and San Joaquin Drainage District, etc., et al. vs. Charles G. Johnson, as Treasurer of the State of California, and Ray L. Riley, as Controller, etc., Respondents. Mandate to compel respondent treasurer to credit sum of \$610,000 to "Sacramento and San Joaquin Drainage District Fund, Sutter Butte By-Pass Assessment No. 6, Emergency Fund," and to compel respondent controller to pay claim drawn against said fund. Writ granted. Rehearing denied. Closed.

Carter and Singh vs. Ernest K. Utley, District Attorney, Imperial County, and U. S. Webb, Attorney General. Appeal from superior court of Los Angeles County. Judgment reversed. Closed.

George F. Snyder vs. Moore Mining Company. Appeal from judgment of superior court. San Francisco County. Action to compel delivery of stock certificates held in escrow subject to orders of State Corporation Department. Pending.

State of California vs. San Francisco Savings and Loan Society. To escheat unclaimed bank accounts amounting to approximately \$22,000. Judgment in favor of state by superior court of Sacramento County. Judgment affirmed by State Supreme Court.

State of California vs. Tojuero Tagami and Ramon D. Sepulveda. Los Angeles County. Escheat proceedings on account of land leased to Japanese contrary to Alien Land Law. Sanitarium case. Judgment for defendants. Plaintiff appealed. Pending.

State of California vs. Hayao Yano and Totsubumi Yano. Butte County. To escheat land under Alien Land Law conveyed by father to native born minor child. Judgment for defendants. Plaintiff appealed. Judgment affirmed.

Tulare Water Company vs. State Water Commission. Motion to strike plaintiff's cost bill from files. Granted. Superior court for city and county of San Francisco. Appeal taken to State Supreme Court. Pending.

In the Matter of the Estate of Myra Josephine Wellings, deceased. Michigan Trust Company, a Corporation, Appellant, vs. Marion Frances Bronson et al., Respondents. Appeal from decision of superior court of Los Angeles County holding certain sections of Bank Act unconstitutional. Judgment reversed. Closed.

Henry Levy Company vs. G. H. Hecke, Director of Agriculture. City and county of San Francisco. Injunction against inspection of cattle and collection of fees. Judgment for plaintiff. Defendant appealed. Reversed. Appealed. Lower court sustained. Closed.

H. Moffat Company vs. G. H. Hecke, Director of Agriculture. City and county of San Francisco. Injunction against inspection of cattle and collection of fees. Judgment for plaintiff. Defendant appealed. Reversed. Appealed. Lower court sustained. Closed.

CIVIL CASES IN DISTRICT COURTS OF APPEAL.

Carl Coffman et al. vs. Edwin T. Keiser, Real Estate Commissioner. Proceeding for writ of certiorari. Denied. Closed.

J. L. Copeland vs. Superior Court of Los Angeles County. Proceeding for writ of prohibition directed against superior court proceeding in the trial of petitioner. Writ denied. Closed.

County of Los Angeles vs. Daniels et al. Action commenced in Los Angeles superior court to recover \$12,963.48, paid to state on account of support of wards committed to state institutions. Transferred on motion of state to Sacramento superior court. Judgment in favor of state on demurrer. Affirmed.

Cox vs. Daugherty. Application for writ of certiorari to review finding of Corporation Commissioner. Writ denied. Closed.

John B. Curtin vs. State of California. Action to recover for personal services rendered and moneys expended in behalf of the state. Appeal from judgment of superior court, Sacramento County, in favor of plaintiff. Affirmed as to principal. Reversed as to interest. Closed.

In the Matter of the Application of Alfred W. Davis for a writ of habeas corpus, directed against Walter D. Wagner, Director of Department of Institutions. Petitioner adjudged insane. Closed.

William F. Dean vs. Board of Education. Tulare County. To compel board to retire petitioner on pension under the provision of the Teachers' Retirement Act. Judgment for plaintiff. Defendant appealed. Judgment affirmed.

Doble Steam Motors Corporation vs. Edwin M. Daugherty as Commissioner of Corporations of the State of California. Petition for writ of review. Writ denied.

Doble Steam Motors Corporation vs. Edwin M. Daugherty as Commissioner of Corporations of the State of California. Petition for writ of mandamus. Writ granted. Motion made by respondent for hearing by Supreme Court after decision by District Court of Appeal. Motion granted. (See Supreme Court).

Dominguez Land Corporation vs. E. M. Daugherty, etc. Proceeding for writ of mandamus, directing Commissioner of Corporations to file an application for permit to distribute moneys. Writ granted. Closed.

Drumhiller et al. vs. Wright, City Clerk of the City of San Diego. Petition for mandate requiring city clerk to certify to Secretary of State result of consolidation proceedings. District Court of Appeal, second district. Los Angeles County. Petition by people of state to intervene. Petition filed November 24, 1923. Petition denied.

J. J. Eiseman vs. Edwin M. Daugherty, Commissioner of Corporations. Proceedings for writ of review directed against Commissioner of Corporations to annul decision of Commissioner revoking certificate of authority to act as broker. Briefs filed. Writ denied. Closed.

A. R. Gregory vs. G. H. Hecke, Director of Agriculture, etc., Respondent. Appeal by respondent from order of superior court of Sacramento County, granting writ of prohibition. Pending.

Hueneme, Malibu and Port Los Angeles Railway Company vs. A. B. Fletcher, as Director of Public Works, etc., et al. Petition for injunction to enjoin construction of state highway. Judgment for defendant dissolving temporary restraining order and refusing injunction pendente lite. Petition for hearing by Supreme Court. Denied. Closed.

People of the State of California vs. Southern Pacific Railway Company et al. Appeal from superior court. Ventura County. Proceeding in eminent domain. Briefs filed. Argued and submitted. Judgment affirmed. Closed.

People of the State of California vs. Stafford Packing Company. Appeal from superior court of Los Angeles County. Briefs filed. Submitted. Order of lower court reversed. (See Supreme Court).

Reclamation District No. 1500, Petitioner, vs. Ray L. Riley, as State Controller, etc., Respondent. Mandate to compel respondent to issue warrant of Sacramento and San Joaquin Drainage District in part payment for certain levees purchased by State Reclamation Board. Writ granted. Hearing in Supreme Court denied. Closed.

T. M. Ryan, Petitioner, vs. Ray L. Riley, Controller, etc., Respondent. Mandate to compel respondent to issue warrant in payment of services performed by petitioner as traffic officer of Sacramento County. Appearance made and briefs filed, as amici curiae in support of the petition. Writ granted. Hearing Supreme Court denied. Closed.

Mary Sakurai et al. vs. Superior Court. Proceeding for writ of mandate directed against superior court to compel approval of bond of guardian of alien Japanese minor. Writ granted. Closed.

George F. Snyder vs. Edwin M. Daugherty, as Commissioner of Corporations of the State of California. Petition for writ of prohibition. Petition denied.

CIVIL CASES IN THE SUPERIOR COURTS OF THE STATE OF CALIFORNIA.

S. V. Abraham vs. California State Board of Optometry. Los Angeles County. Proceeding for writ of mandate to compel the issuance of certificate authorizing petitioner to practice optometry. Writ denied. Action dismissed. Closed.

American Petroleum Corporation et al. vs. Edwin M. Daugherty as Commissioner of Corporations of the State of California. City and county of San Francisco. Petition for writ of prohibition. Writ granted.

Anglo-California Trust Company vs. Will H. Marsh, Chief of the Division of Motor Vehicles. City and county of San Francisco. Petition for writ of mandate to compel issuance of certificate of ownership of motor vehicle. Motion for change of venue and demurrer filed. Motion granted. Transferred to Sacramento County. Amended demurrer and motion to strike out portions of petition filed. Pending.

In the Matter of the Petition of Matzunosuki Asahi to Establish Birth of Kinumo Asahi et al. Los Angeles County. Petition granted. Judgment entered. Closed.

Atchison, Topcka and Santa Fe Railway Company vs. Collins. Action to recover 1921 state taxes approximating \$750,000. Demurrer to answer filed. In abeyance on stipulation pending decision by United States Supreme Court in the case of Southern Pacific Company vs. Collins, et al., involving state taxes for 1921.

Atchison, Topcka and Santa Fe Railway Company vs. Collins. Action to recover 1922 state taxes, approximating \$750,000. In abeyance on stipulation pending decision by United States Supreme Court in the case of Southern Pacific Company vs. Collins et al., involving state taxes for 1921.

Atchison, Topcka and Santa Fe Railway Company vs. Collins. Action to recover 1923 state taxes approximating \$750,000. In abeyance on stipulation pending decision by United States Supreme Court in the case of Southern Pacific Company vs. Collins et al., involving state taxes for 1921.

Auditorium Company vs. State Treasurer. Action to recover state taxes. Demurrer and answer filed. Pending in the superior court for Sacramento County.

Bacon Service Corporation vs. Huss et al. Suit to enjoin enforcement of Motor Vehicle Transportation License Tax of 1923. Fresno County. Demurrer and answer filed. Submitted. Judgment for plaintiff. People appeal to Supreme Court.

Baker vs. Kern River Water Storage District, etc., et al. Superior court, county of Kern. Action to restrain collection of assessments upon the ground that district was illegally formed. Demurrer of defendants sustained. Judgment entered. Notice of appeal served. Pending.

Charles D. Bates et al. vs. The Department of Engineering of the State of California et al. Alameda County. To recover \$8,447.29 for state highway work. State holder of fund. Waiting disposition of main case.

W. F. Beck et al. vs. S. A. Edwards and Edwin M. Daugherty, as Commissioner of Corporations of the State of California et al. Los Angeles County. Proceeding involving possession of esrowed funds. Pending.

Berkeley Water Front Company, Plaintiff, vs. State of California, Defendant. Superior court, Contra Costa County. Suit to quiet title to tidelands. Answer filed. Pending.

Application of William R. Blumenthal, as Guardian of Fanny Pander, an incompetent person. Sacramento County. To recover dormant bank deposit escheated to state. Demurrer, answer and counterclaim filed. Judgment for petitioner, less amount of counterclaim. Closed.

F. W. Braun vs. Millicent H. Olmsted et al. Los Angeles County. Proceeding to quiet title. Judgment for plaintiff. Closed.

William F. Bray, Petitioner, vs. E. P. Clarke et al., as members of the State Board of Education of the State of California, and the Public School Teachers Retirement Salary Fund Board. County of Sacramento. Mandate to grant teachers' retirement salary. Judgment for plaintiff. Closed.

Ethel M. Castro vs. John A. Reily, Medical Superintendent. San Bernardino County. Proceeding for injunction directed against medical superintendent restraining deportation of insane person. Dismissed. Closed.

Chappel vs. C. O. Jagers Company. Los Angeles County. Appeal from decision of Commissioner of Real Estate. Dismissed. Closed.

In the Matter of the Complaint of Eliza T. Cress et al vs. John E. Keller. El Dorado County. Appeal from order of Edwin T. Keiser, Real Estate Commissioner, revoking license of said Keller to operate as real estate broker. Motion to dismiss appeal. Motion granted. Closed.

In the Matter of the Petition of Arthur Cook Davis for an Order Establishing Birth. Order establishing birth filed. Closed. Los Angeles County.

Department of Public Works of the State of California, Division of Land Settlement vs. Fred Worthington and Jean Worthington, his wife. Merced County. Ejectment suit to recover possession forfeited land sale. Answer filed. Repossessed. Closed.

John F. Dickson vs. W. S. Kingsbury, as Surveyor General, etc. Sacramento County. Mandate to compel reference of land contest. Demurrer filed.

J. F. Dudley and Y. Hayakawa, Plaintiffs, vs. Orrin J. Lowell, District Attorney in and for the County of Placer, State of California, and U. S. Webb, Attorney General of the State of California, Defendants. Injunction against defendants bringing escheat proceedings on account of cropping contracts entered into in violation of California Alien Land Act. Demurrer of defendants filed. Pending.

Russell L. Dunn vs. W. S. Kingsbury, as Surveyor General, etc. City and county of San Francisco. Mandate to compel reference of land contest. Demurrer filed.

S. A. Edwards et al., as trustees of Black Diamond Oil Syndicate, etc., vs. Edwin M. Daugherty, as Commissioner of Corporations. Los Angeles County. Proceeding for writ of mandate directed against Commissioner of Corporations to compel him to release escrowed funds.

Bessie G. Falvey vs. W. S. Kingsbury, as Surveyor General, etc. City and county of San Francisco. Mandate for duplicate certificate of purchase. Dismissed. Closed.

Hyppolite Favot vs. W. S. Kingsbury, as Surveyor General, etc., et al. Tuolumne County. Action to enjoin issuance of patent for state land. Cause tried. Order submitted on briefs. Pending.

Ellen Foss et al. vs. Humboldt Brewing Company et al. and the State of California. Humboldt County. Action to foreclose mortgage upon certain real property which is subject to subsequent lien of an unpaid fine imposed upon one of the defendants. Demurrer interposed and sustained. Dismissed as to the state.

The French American Bank vs. Riley. City and county of San Francisco. Petition for writ of mandate to compel State Controller to audit claim of applicant against state for money on account of excavation work on state building in San Francisco by Maurice Dillon, who assigned claim to the French American Bank. Judgment for applicant and in favor of certain defendants and against other defendants including defendant Controller. Pending.

W. H. Goff vs. State of California. Los Angeles County. Proceeding on bond and notice to withhold moneys payable by California Highway Commission. Demurrer interposed and sustained. Action dismissed against state.

Theodore Grady vs. The State of California. City and county of San Francisco. To recover \$7,200 for services rendered the State Blind Asylum. Judgment for defendant.

Hadley vs. Board of Medical Examiners of the State of California et al. Superior court, city and county of San Francisco. Writ of review from order of the board revoking license of petitioner. Judgment for petitioner. Closed.

J. J. Haggarty et al. vs. Commissioner of Corporations et al. Los Angeles. Suit involving payment of trust funds in possession of Commissioner of Corporations. Judgment for defendants.

C. F. Hanson, Petitioner, vs. G. H. Hecke, Director of Agriculture, etc., et al. Sacramento County. Mandate to compel respondent to issue license to petitioner. Denied. Closed.

Hollister Estate Company vs. J. P. Iverson, as Chief, Division of Animal Industry, Department of Agriculture. Petition for writ of mandate to require defendant to lift quarantine and for damages. Santa Barbara County. Petition served August 15, 1924.

Thomas A. Hughes vs. State Real Estate Department. Los Angeles County. Proceeding for writ of prohibition directed against Commissioner of Real Estate restraining trial of action instituted to revoke petitioner's license to act as real estate broker. Motion for judgment on pleadings. Denied. Writ granted. Closed.

In the Matter of Establishing Birth of Susumi Igauye. Los Angeles County. Order establishing birth filed. Closed.

William T. Jeter vs. the State of California. Contra Costa County. To quiet title to certain real property. Judgment for plaintiff.

Julian Petroleum Corporation vs. Edwin M. Daugherty, Commissioner of Corporations. Los Angeles County. Proceeding for writ of mandate directed against Commissioner of Corporations to compel release of escrowed funds. Stipulated judgment that funds be released and petitioner conform with order of Commissioner of Corporations. Closed.

Robert E. Jones vs. California Highway Commission. Los Angeles County. Suit to quiet title. Dismissed. Closed.

John E. Keller vs. Edwin T. Keiser, Real Estate Commissioner of the State of California. El Dorado County. Petition for writ of mandate to compel issuance of license. Transferred to Sacramento County. Writ denied. Ordered that said Commissioner hold hearing on application. Hearing held. Application denied. Closed.

Key System Transit Company vs. State Treasurer. Action to recover 1923 state taxes. Demurrer filed. Pending in the superior court for Sacramento County.

Keyes vs. Barnum, as Administrator of the Estate of Rottger. Petition to establish deed. Opposition and intervention by state. Judgment in favor of administrator and intervenor. Petition denied.

P. E. Landfield and Edwin Marvin Company vs. Edwin M. Daugherty, as Commissioner of Corporations of the State of California. City and county of San Francisco. Petition for writ of prohibition. Writ denied. Appealed.

F. C. Lauritzen et al. vs. State of California et al. Sacramento County. Action to rescind sale of land to state. Demurrer filed.

Patrick Lavelle vs. Fred Harrington. Los Angeles County. Appeal from decision of Commissioner of Real Estate. Pending.

Hannah J. Lemen et al. vs. Edwin T. Keiser, Real Estate Commissioner. Los Angeles County. Appeal from decision of Commissioner of Real Estate. Motion to dismiss. Granted. Closed.

In the Matter of the Petition of Silas A. Lewis to establish Birth of James Robert Fuhrman. Los Angeles County. Order establishing birth filed. Closed.

F. J. Logsden vs. E. I. Bryant. Los Angeles County. Proceeding for writ review directed against E. T. Keiser, Commissioner of Real Estate. Writ denied. Closed.

City of Long Beach vs. Sophronia Schwarz and State of California et al. Los Angeles County. Proceeding in eminent domain. Interlocutory judgment. Closed.

City of Los Angeles vs. Victoria C. Amundsen. Los Angeles County. Proceeding in eminent domain. Interlocutory decree granted. Closed.

City of Los Angeles vs. J. Crampton Anderson et al. Los Angeles County. Proceeding in eminent domain. Judgment for plaintiff on payment of damages. Closed.

City of Los Angeles vs. Elizabeth F. Brown, State of California et al. Los Angeles County. Proceeding in eminent domain. Answer filed. Pending.

City of Los Angeles vs. Andrew Glassell, State of California et al. Los Angeles County. Proceeding in eminent domain. Pending.

City of Los Angeles vs. A. H. Fixen, and State of California et al. Los Angeles County. Proceeding in eminent domain. Judgment for plaintiff. Closed.

City of Los Angeles vs. State of California et al. Los Angeles County. Proceeding in eminent domain. Dismissed by plaintiff. Order filed. Closed.

County of Los Angeles vs. Daniels et al. Action commenced in Los Angeles superior court to recover \$12,963.48, paid to state on account of support of wards committed to state institutions. Transferred on motion of state to Sacramento County superior court. Judgment in favor of state on demurrer. Appealed to District Court of Appeal for third appellate district.

Los Angeles County vs. State Board of Control. Los Angeles County. Proceeding for recovery of claim of \$5,744, paid by petitioner for support of inmates of Southern California State Hospital. Briefs filed. Case submitted. Judgment for defendant. Closed.

Los Angeles Driving Club vs. Sixth District Agricultural Association. Los Angeles County. Proceeding for injunction restraining interference with race track at Exposition Park. Restoration of track and cancellation of contracts. Demurrer interposed. Sustained without leave to amend. Judgment for defendants. Closed.

Los Angeles and Salt Lake Railway Company vs. State Treasurer. Action to recover state taxes for 1921. Demurrer filed by defendant. Pending on stipulation in the superior court for Sacramento County.

Los Angeles and Salt Lake Railway Company vs. State Treasurer. Action to recover state taxes for 1922. Demurrer filed by defendant. Pending on stipulation in the superior court for Sacramento County.

Los Angeles and Salt Lake Railway Company vs. State Treasurer. Action to recover state taxes for 1923. Demurrer filed by defendant. Pending on stipulation in the superior court for Sacramento County.

In the Matter of the Estate of Harry A. Mammes, incompetent. Los Angeles County. Proceeding for restoration to competency. Accounting of guardian. Petition for discharge. Pending.

Marblehead Land Company vs. State of California et al. Los Angeles County. Proceeding to recover damages sustained in former action in eminent domain. Demurrer interposed. Off calendar. Pending.

Edna J. Mathiesen vs. State of California et al. City and county of San Francisco. Action to enforce agreement to make a will. Opposition filed by state. Dismissed by plaintiff.

Walter G. Mathewson, Commissioner of Labor Statistics vs. Norbert Myles et al. Los Angeles County. Proceeding for recovery of labor claim. Action dismissed. Closed.

David Mitchell et al. vs. Carl Coffman Realty Company et al. Los Angeles County. Appeal from decision of Commissioner of Real Estate. Pending.

Murphy and Dillon vs. State Treasurer. Action to recover state taxes. Judgment in favor of plaintiff by superior court for Sacramento County. Closed.

In the Matter of the Petition of N. Nakamura et al. to Establish Birth of George Nakamura. Los Angeles County. Pending.

Nevada and California Land and Live Stock Company vs. Frank C. Jordan, as Secretary of State. City and county of San Francisco. To recover \$225 license tax. Pending.

Nevada County Narrowgauge Railway Company vs. State Treasurer. Action to recover 1921 state taxes. Answer filed. Pending in the superior court for Sacramento County.

Zac Nilsson vs. Nathan Landsberg and Frank Baierski. Los Angeles County. Appeal from decision of Commissioner of Real Estate. Dismissed. Closed.

In re William Wallace Nixon et al. Los Angeles County. Petition to register land title under Torrens Act. Granted. Closed.

Lloyd E. Noble vs. State Real Estate Department. Los Angeles County. Proceeding for writ of prohibition directed against Commissioner of Real Estate restraining him from hearing action instituted to revoke license of petitioner to act as real estate broker. Demurrer and motion to dismiss. Stipulation off calendar. Pending.

City of Oakland, a Municipal Corporation, Plaintiff, vs. Nancy E. Lee et al., Defendants. County of Alameda. Suit to quiet title. Answer filed. State holds a tax deed to a portion of the property sought to be condemned. Answer filed. Dismissed as to state. Closed.

Thomas O'Brien vs. California Highway Commissioner. Los Angeles County. Motion to dismiss based on failure to file bond. Stipulated bond be filed. Motion for change of venue granted. Cause transferred to Sacramento County. Pending.

Millicent H. Olmsted vs. Seymour, Attorney General, et al. Los Angeles County. Suit to quiet title for charitable purposes. Pending.

Pacific Audit and System Company vs. Walter G. Mathewson, Commissioner of Labor of the State of California et al. Los Angeles County. Proceeding for injunction to restrain Board of Labor Statistics from enforcing act regulating employment agencies. Injunction denied. Closed.

Pacific Coast Railway Company vs. State Treasurer. Action to recover state taxes for 1921. Demurrer filed. Pending in superior court for Sacramento County.

Pacific Coast Railway Company vs. State Treasurer. Action to recover state taxes for 1922. Demurrer filed. Pending in superior court for Sacramento County.

Pacific Coast Railway Company vs. State Treasurer. Action to recover state taxes for 1923. Demurrer filed. Pending in superior court for Sacramento County.

Pacific Gas and Electric Company vs. State of California et al. San Mateo County. Suit for condemnation. Pending.

Pacific Gas and Electric Company vs. State Treasurer. Action to recover state taxes. Judgment for plaintiff by superior court for Sacramento County. Closed.

Pacific Home Building Realty Company vs. Edwin M. Daugherty, as Commissioner of Corporations of the State of California. Los Angeles County. Petition for alternative writ of mandate. Writ of mandate denied. Closed.

Pacific Home Building Realty Company vs. E. M. Daugherty, as Commissioner of Corporations, etc. Los Angeles County. Proceeding for writ of review directed against Commissioner of Corporations. Petition denied. Appealed to Supreme Court.

Pajaro Valley Consolidated Railway Company vs. State Treasurer. Action to recover 1922 state taxes. Appearance by defendant. Pending in superior court for Sacramento County.

Pajaro Valley Consolidated Railway Company vs. State Treasurer. Action to recover 1923 state taxes. Appearance by defendant. Pending in superior court for Sacramento County.

Sylvester E. Payne vs. Public School Teachers' Retirement Salary Fund Board et al. Sacramento County. Mandate to compel defendant to retire petitioner under Teachers' Retirement Salary Act. Judgment for plaintiff. Closed.

W. W. Payne, transacting business under name of Fisk Teachers Agency, vs. Walter G. Mathewson, Commissioner of Labor of the State of California et al. Los Angeles County. Proceeding for injunction to restrain Board of Labor Statistics from enforcing act regulating employment agencies. Injunction denied. Closed.

People vs. Julius Abrams. Deceased. City and county of San Francisco. Proceeding to declare and protect a charitable trust. Complaint filed March 26, 1924.

People vs. City of Alameda. Injunction proceeding to protect public easement and declare void attempted vacation of public street. Alameda County. Application filed May 2, 1924. Application withdrawn.

People vs. City of Oakland. Injunction proceeding to protect public easement and declare void attempted vacation of public street. Alameda County. Application filed October 17, 1923. Application granted.

People vs. City of Los Angeles. Injunction proceeding to protect public easement and declare void attempted vacation of public street. Los Angeles County. Application filed September 28, 1920. Application granted.

People vs. City of Los Angeles. Injunction proceeding to protect public easement and declare void attempted vacation of public street. Los Angeles County. Application filed November 18, 1924. Application granted.

People vs. City of San Rafael. Injunction proceeding to protect public easement and declare void attempted vacation of public street. Marin County. Application filed November 28, 1924. Application granted.

People vs. Honey Lake Valley Irrigation District. Proceeding under Statute of 1919 for dissolution of irrigation district. Complaint filed February 20, 1922. Lassen County.

People vs. Poso Irrigation District. Proceeding for dissolution of irrigation district under Act of 1919. Complaint filed September 27, 1922. Kern County.

People vs. Protestant Episcopal Bishop of California. City and county of San Francisco. Application to initiate proceeding to determine right of trustee of public charitable trust to dispose of corpus of trust. Application filed June 17, 1924. Application denied.

People of the State of California vs. Robert F. Jones et al. Los Angeles County. Suit in eminent domain. Immediate possession of property taken. Pending.

People of the State of California vs. C. C. Julian. Los Angeles County. Action for violation of Corporate Securities Act. Facts stipulated. Briefs. Action dismissed. Closed.

People of the State of California vs. Geo. L. Keller. Ventura County. Action for violation of Corporate Securities Act. Demurrer interposed. Briefs submitted. Pending.

People of the State of California vs. Marine Products Company. Los Angeles County. Suit to collect privilege tax of \$88.22. Pending.

People of the State of California by Department of Public Works vs. Marblehead Land Company et al. Suit in eminent domain. Notice of abandonment filed. Damages assessed. Action dismissed.

People of the State of California by the Department of Public Works, etc., vs. Marblehead Land Company et al. Ventura County. Proceeding in eminent domain. Order granting immediate possession. Judgment awarding damages. Notice of appeal. Pending.

People of the State of California vs. Newport Packing Company. Suit to collect privilege tax of \$237.08. Pending.

People of the State of California vs. Glenn Pettay. Superior court, Shasta County. License as real estate broker revoked. Commissioner's order affirmed. Closed.

People of the State of California vs. Southern California Fish Company. Suit filed to collect privilege tax of \$408.90. Pending.

People of the State of California vs. Stafford Packing Company. Proceeding for injunction restraining use of food fish for fertilizer. Injunction granted. Appeal to District Court of Appeal. Decision of superior court reversed. Petition for transfer to Supreme Court granted. Judgment of superior court affirmed. Closed.

People of the State of California vs. Ida May Tanigoshi. Los Angeles County. Suit to declare escheat under the Alien Land Law. Case at issue. Ready for trial.

People of the State of California vs. Tojuero Tagami et al. Proceeding to escheat property for violation of Alien Land Act. Demurrer sustained. Appeal to Supreme Court. Pending.

People of the State of California vs. Title Insurance and Trust Company et al. Los Angeles County. Proceeding in eminent domain. Immediate possession taken of property. Pending.

People, ex rel. Bailey, vs. Imperial Valley Milk Producers' Association. Imperial County. Quo warranto to forfeit charter for usurpation of corporate franchise. Judgment for people. Dismissed after legislative amendment.

People, ex rel. Gerhart, vs. San Joaquin Valley Milk Producers' Association, Incorporated. Fresno County. Quo warranto for forfeit charter for usurpation of corporate franchise. Judgment for People. Dismissed after legislative amendment.

People, ex rel. Webster, vs. Associated Dairymen of California, Incorporated. City and county of San Francisco. Quo warranto to forfeit charter for usurpation of corporate franchise. Judgment for People. Dismissed after legislative amendment.

People, ex rel. Merion M. Webster, vs. Northern California Milk Producers' Association, Incorporated. Sacramento County. To forfeit corporate charter for usurpation of franchise. Judgment for People. Dismissed after legislative amendment.

People, ex rel. Webster, vs. Associated Dairymen of California, Incorporated. Sacramento County. Quo warranto to forfeit charter for usurpation of corporate franchise. Judgment for People. Dismissed after legislative amendment.

Louis Pfeiffer vs. W. S. Kingsbury, as Surveyor General. Sacramento County. Mandate to compel defendant to refer land contest. Demurrer overruled and stipulation made for answer to be served on notice.

Charles C. Price et al. vs. Sixth District Agricultural Association. Proceeding for injunction to restrain construction of memorial coliseum and interference with race tracks. Restoration thereof and cancellation of contract. Judgment for defendant. Motion for new trial denied. Appeal of Supreme Court. Pending.

Pullman Company vs. State Treasurer. Action to recover 1920 state taxes. Demurrer filed. Pending on stipulation in the superior court for city and county of San Francisco.

Pullman Company vs. State Treasurer. Action to recover 1921 state taxes. Demurrer filed. Pending on stipulation in the superior court for city and county of San Francisco.

Pullman Company vs. State Treasurer. Action to recover 1922 state taxes. Demurrer filed. Pending on stipulation in the superior court for city and county of San Francisco.

Dorothy Reutler, etc., vs. John A. Reily, Medical Superintendent, etc. San Bernardino County. Proceeding for injunction restraining Medical Superintendent from deporting insane patient. Pending.

Eri H. Richardson vs. Frank C. Jordan, Secretary of State. City and county of San Francisco. Petition for writ of mandate, requiring defendant as Secretary of State to receive and file application for trademark. Demurrer to petition sustained.

Rincon Ditch Company vs. Pellissier et al. Proceeding involving use of waters by Whittier State School. Decree dividing waters among persons entitled thereto, including school. Motion for new trial. Off calendar. Stipulation for appointment of Commissioner to install division works. Pending.

E. R. Ripley vs. E. T. Keiser, Real Estate Commissioner. Proceeding for writ of mandate to compel issuance of license to act as real estate broker. Demurrer interposed. Off calendar. Pending.

Harry C. Ross vs. W. W. Dinwiddie et al. Appeal from decision of Commission of Real Estate. Judgment that licenses of defendants be revoked. Closed.

Amanda Meta Salter vs. Edwin M. Daugherty, as Commissioner of Corporations. Proceeding for foreclosure of pledge stock in escrow. Dismissed. Closed.

San Francisco-Oakland Terminal Railways vs. State Treasurer. Action to recover 1922 state taxes. Demurrer filed. Pending in superior court for Sacramento County.

Jay Saunders vs. Fish and Game Commission. Petition for writ of mandate to compel Fish and Game Commission to issue permit for reduction of fish. Granted. Closed.

Security Trust and Savings Bank et al. vs. City of Los Angeles and U. S. Webb, Attorney General. Proceeding to determine trust for charitable purposes. Answer filed. Judgment for plaintiff. Closed.

Shanman vs. State Board of Pharmacy et al. City and county of San Francisco. Action to compel return of auto seized transporting narcotics. Demurrer filed. Sustained.

In the Matter of the Estate of Michi Shimizu et al., minors. Petition for leave to purchase real estate. Objection by State of California. Petition granted. Closed.

Sierra Amalgamated Mines Company et al. vs. H. L. Carnahan. Alameda County. To recover \$100,000 damages for action as Commissioner of Corporations. Demurrer filed.

Carter Singh vs. Ernest R. Utley, District Attorney, and U. S. Webb, Attorney General. Imperial County. Proceeding for injunction restraining enforcement of Alien Land Act in its application to crop contracts. Demurrer overruled. Judgment for plaintiff. People appeal to Supreme Court.

George F. Snyder vs. Edwin M. Daugherty, as Commissioner of Corporations of the State of California. San Francisco County. Petition for writ of prohibition. Writ denied. Appealed.

George F. Snyder vs. Moore Mining Company. San Francisco County. Suit for specific performance involving release of stock from escrow. Appearance on behalf of Commissioner of Corporations. Demurrer to amend complaint sustained without leave to amend.

Southern Pacific Company vs. State Treasurer. Action to recover 1920 state taxes. Pending on stipulation in the superior court for the city and county of San Francisco.

Standifer Ditch Company vs. Rincon Ditch Company and Whittier State School. Proceeding for injunction restraining the diversion of water by Rincon Ditch Company for use by Whittier State School. Motion for temporary injunction. Denied. Pending.

In re Albert Stanley et al. Petition to register land title under Torrens Act. State interested. Granted. Closed.

State of California vs. Higgley. Los Angeles County. Complaint to recover on bond as officer of National Guard. Statutory appearance.

State of California vs. Atchison, Topeka and Santa Fe Railway Company. Action to recover 1921 state taxes approximating \$750,000. Answer filed. In abeyance. On stipulation pending decision by United States Supreme Court in the case of Atchison, Topeka and Santa Fe Railway Company vs. Collins et al., involving state taxes for 1921.

State of California vs. Atchison, Topeka and Santa Fe Railway Company. Action to recover 1922 state taxes approximating \$750,000. In abeyance. On stipulation pending decision by United States Supreme Court in the case of Atchison, Topeka and Santa Fe Railway Company vs. Collins et al., involving state taxes for 1921.

State of California vs. Atchison, Topeka and Santa Fe Railway Company. Action to recover 1923 state taxes approximating \$750,000. In abeyance. On stipulation pending decision by United States Supreme Court in the case of Atchison, Topeka and Santa Fe Railway Company vs. Collins et al., involving state taxes for 1921.

State of California vs. Southern Pacific Company. Action to recover 1921 state taxes approximating \$2,250,000. Demurrer filed. In abeyance on stipulation pending decision by United States Supreme Court in the case of Southern Pacific Company vs. Collins et al., involving state taxes for 1921.

State of California vs. Southern Pacific Company. Action to recover 1922 state taxes approximating \$2,250,000. In abeyance on stipulation pending decision by United States Supreme Court in the case of Southern Pacific Company vs. Collins et al., involving state taxes for 1921.

State of California vs. Southern Pacific Company. Action to recover 1923 state taxes approximating \$2,250,000. In abeyance on stipulation pending decision by United States Supreme Court in the case of Southern Pacific Company vs. Collins et al., involving state taxes for 1921.

State of California vs. H. Sumida et al. Tulare County. Escheat case under Alien Land Law. Demurrer filed. Dismissed.

State of California vs. Tojuero Tagami and Ramon D. Sepulveda. Los Angeles County. To escheat interest in land leased to Japanese contrary to Alien Land Law. Judgment for defendants. Appealed to Supreme Court.

State of California vs. U. N. Farm Company. Sutter County. To forfeit land deeded to defendant on ground that stock of said defendant corporation is owned by aliens ineligible to citizenship in violation of Alien Land Law. Pending.

State of California vs. Watts. Los Angeles County. Complaint to recover on bond as officer of National Guard. Statutory appearance.

State Improvement Development Company, a corporation, vs. W. S. Kingsbury, as Surveyor General, etc. Shasta County. Mandate to compel respondent to issue patents for certain lands. Motion to set aside judgment argued, briefed and submitted.

In the Matter of establishing birth of Jennie Tanaka. Los Angeles County. Petition filed. Pending.

Beatrice M. Tharler vs. The State of California. Contra Costa County. To quiet title to certain tidelands. Judgment for plaintiff. Closed.

Susan E. Thompson vs. The State of California. Contra Costa County. To quiet title to certain tide lands. Judgment for plaintiff.

Title Guarantee and Trust Company vs. State Treasurer. Action to recover 1924 state taxes. Demurrer filed. Pending in the superior court for Sacramento County.

Title Insurance and Trust Company vs. State Treasurer. Action to recover 1924 state taxes. Demurrer filed. Pending in the superior court for Sacramento County.

I. Togni vs. John S. Chambers, as State Controller, etc. Sacramento County. Petition for writ of mandate to compel respondent to draw warrant in favor of petitioner for the sum of \$108.87 deposited in receiver's fund in state treasury. Demurrer and answer filed.

H. H. Townsend et al. vs. State Real Estate Department. Los Angeles County. Proceeding for writ of mandate directed against Commissioner of Real Estate compelling him to issue petitioner's license to act as real estate broker. Demurrer sustained. Writ granted on amended petition.

In the Matter of the Petition of Satoru Tsuncishi to establish birth of Arthur Makato Tsuncishi. Petition filed. Granted. Closed. Los Angeles County.

Tulare Water Company vs. State Water Commission. City and county of San Francisco. Motion to strike plaintiff's cost bill from the files granted and appeal taken. Answer filed. Pending trial.

Alva Udell vs. W. S. Kingsbury, as Surveyor General, etc. Sacramento County. Mandate to compel defendant to file petition to purchase state land. Demurrer filed.

Elizabeth Underwood vs. W. S. Kingsbury, as Surveyor General, etc. City and county of San Francisco. Mandate to compel defendant to file petition to purchase state land. Dismissed. Closed.

Universal Film Manufacturing Company vs. State Treasurer. Action to recover 1921 state taxes. Demurrer and answer filed. Dismissed.

Venture Oil Company vs. E. M. Daugherty, as Commissioner of Corporations of the State of California. Proceeding for writ of mandamus directed against Commissioner of Corporations to compel release of escrowed stock. Petition granted. Closed.

Veterans Welfare Board vs. Coffee et al. Alameda County. Proceeding in unlawful detainer for restitution of premises being purchased under section 4, chapter 516, Statutes of 1921. Paid up. Dismissed.

Veterans Welfare Board vs. Frank S. Luce et al. Orange County. proceeding in unlawful detainer for restitution of premises being purchased under section 4, chapter 519, Statutes 1921. Pending.

Chandler O. and Emma C. Waters vs. Arthur E. Hull. Appeal from decision of Commissioner of Real Estate. Dismissed. Closed.

L. J. Wattson et al. vs. M. M. Teater. Appeal from decision of Commissioner of Real Estate. Pending.

T. C. Weber et al. vs. Ray L. Riley, as State Controller, etc., et al. Modoc County. Proceeding to determine between adverse claimants ownership of moneys due contractor on state highway. Answer of controller filed. Pending.

Caroline L. Wendler vs. J. S. Gendron et al., as Boulevard Land and Oil Company. Appeal from decision of Commissioner of Real Estate. Off calendar.

In re Arthur Andrew White et al. Petition to register land title under Torrens Act. State interested. Granted. Closed.

Wilson and Company vs. State Treasurer. Action to recover 1922 state taxes. Answer filed. Pending in the superior court for Sacramento County.

Wilson and Company vs. State Treasurer. Action to recover 1923 state taxes. Answer filed. Pending in the superior court for Sacramento County.

Allen H. Wright and the City of San Diego vs. Frank C. Jordan, Secretary of State. Supreme Court. Petition for writ of mandate to compel respondent to file certificate of result of consolidation election. City of East San Diego to San Diego. Petition granted.

Oscar H. Zazier vs. Stephen A. D. Clark. Appeal from decision of Commissioner of Real Estate. Pending.

ESCHEATED ESTATES IN THE SUPERIOR COURT.

- In the Matter of the Estate of Branceford Alcorn, deceased.* Sacramento County. Petition of Alex A. Robson, et al. to recover money deposited in the state treasury to the credit of said estate. Demurrer filed.
- In the Matter of the Estate of Anton Amann, deceased.* Sacramento County. Petition of Maria Braunbarth to recover money deposited in the state treasury to the credit of said estate. Petition granted. Closed.
- In the Matter of the Estate of Anton Bautzmann, deceased.* Sacramento County. Petition of Marie Catharina Rudolph et al. to recover money deposited in the state treasury to the credit of said estate. Awaiting taking of depositions in Germany. Pending.
- In the Matter of the Estate of Frank Black, deceased.* City and county of San Francisco. The state intervened in opposition to petition for probate of will by Seward M. Estabrook. Judgment for state. Plaintiffs appeal to Supreme Court.
- In the Matter of the Estate of William Brady, deceased.* Sacramento County. Half of estate declared subject to escheat by Supreme Court. Action by state to declare escheat and contest therein of various heirs awaiting trial. Pending.
- In the Matter of the Estate of Frederick Brown, deceased.* City and county of San Francisco. State intervened and claimed escheat. Deposition taken in Switzerland. Pending.
- In the Matter of the Estate of Mary Burke, deceased.* Sacramento County. Petition of Joe Connelley et al. to recover money deposited in the state treasury to the credit of said estate. Deposition taken in Ireland. Demurrer to amend petition. Pending.
- In the Matter of the Estate of Jean Capiet, deceased.* Sacramento County. Petition of Pierre Capiet et al. to recover money deposited in the state treasury to the credit of said estate. Granted. Closed.
- In the Matter of the Estate of Margaret Carney, deceased.* City and county of San Francisco. Petition for distribution of estate by alleged heirs. Demurrer filed by state. Demurrer sustained.

In the Matter of the Estate of Margaret J. Carney, deceased. Sacramento County. Petition of Mary E. Metzger et al. to recover money deposited in the state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of William Carson, deceased. Sacramento County. Petition of Margaret Carson to recover money on deposit in state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of John Chomczynski, deceased. Sacramento County. Petition of Alexandra Semeniuk to recover money deposited in the state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of Emil C. Christensen, etc., deceased. Sacramento County. Petition of Kristen Mathanlin Isaacson to recover money deposited in the state treasury to the credit of said estate. Deposition of claimant taken in Wisconsin. Answer filed. Pending.

In the Matter of the Estate of Nancy Darr, deceased. Humboldt County. Petition for distribution pending. State intervened claiming escheat.

In the Matter of the Estate of Emanuelle Dasso, deceased. Sacramento County. Petition of Emma Dasso Trifogli to recover money on deposit in the state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of Roger P. Doherty, deceased. Sacramento County. Petition of John Doherty et al. to recover money deposited in the state treasury to the credit of the said estate. Granted. Closed.

In the Matter of the Estate of Charles Dreissig, deceased. Sacramento County. Petition of Carl Dreissig et al. to recover money deposited in the state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of John D. Erhardt, deceased. Sacramento County. Petition of D. McDougall, as administrator of the estate of Sophie Niemann, deceased, to recover money deposited in the state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of Mary Fairfield, deceased. Los Angeles County. Objections to petition for authorization of withdrawal of moneys deposited with State Treasurer. Decree granted. Closed.

In the Matter of the Estate of Jean Faure, deceased. Sacramento County. Petition of Andre Faure to recover \$193.58 on deposit in the state treasury to the credit of said estate. Under examination.

In the Matter of the Estate of Octave Fradette, deceased. Sacramento County. Petition of Adeline Morrisette et al. to recover money deposited in the state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of Manuel Freitas, deceased. Sacramento County. Petition of Rita de Freitas to recover money deposited in the state treasury to the credit of said estate. Answer filed. Matter partly heard. Pending.

In the Matter of the Estate of Samuel Furter, deceased. Sacramento County. Petition of Joseph W. Fisch to establish heirship and to recover money deposited in the state treasury to the credit of said estate. Demurrer filed.

In the Matter of the Estate of J. C. Hale, deceased. Lake County. Petition of Curtis Hale to recover money deposited in the state treasury to the credit of said estate. Motion for change of venue to Sacramento County. Granted. Ready for trial.

In the Matter of the Estate of Henry Harbig, deceased. Sacramento County. Petition of Elizabeth Brentrup et al. to recover money deposited in the state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of Freidrich Johann Theodor Hass, deceased. Sacramento County. Petition of Claus Freidrich Mahrt et al. to recover money on deposit in the state treasury to the credit of said estate. Answer filed.

In the Matter of the Estate of Harry A. Hastings, deceased. Sacramento County. Petition of William Sanders et al. to recover money deposited in the state treasury to the credit of said estate. Answer filed. Testimony being taken by depositions.

In the Matter of the Estate of James Hickey, deceased. City and county of San Francisco. Petition for distribution of estate by alleged heirs. Demurrer filed by state. Demurrer sustained. Proceeding dismissed.

In the Matter of the Estate of Anton Hovevar, deceased. Sacramento County. Petition of D. M. Stanoyevitch, as attorney in fact for Janez Hovevar et al. to recover money on deposit in the state treasury to the credit of said estate. Petition in intervention by H. Nelson French, as attorney in fact for Louis Hovevar et al. to recover the same funds so on deposit in the state treasury. Partly heard. Pending.

In the Matter of the Estate of Ignacia Chartlinska Idzikowska, deceased. Sacramento County. Petition of Kazinierz Bernard Chartlinska et al. to recover money deposited in the state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of August Johnson, deceased. Sacramento County. Petition of Kristina Strom to recover money deposited in the state treasury to the credit of said estate. Awaiting taking of foreign depositions.

In the Matter of the Estate of Thomas E. Johnson, deceased. Sacramento County. Petition to recover money deposited in the state treasury to the credit of said estate. Denied. Proceeding dismissed without prejudice. Closed.

In the Matter of the Estate of Emil Otto Kirchhofer, deceased. Sacramento County. Petition of Marie Elise Hassler et al. to recover money in state treasury deposited to credit of said estate. Granted. Closed.

In the Matter of the Estate of George Kroken, deceased. Sacramento County. Petition of Matthias Mousen Kroken to recover money deposited in state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of Charles Kunow, deceased. Petition of Friederich Hunecke et al. to recover money on deposit in state treasury to credit of said estate. Granted as to certain petitioners; denied as to others. Closed.

In the Matter of the Estate of Christian Laurisen, deceased. Sacramento County. Petition of Ellen Mortensen et al. to recover money deposited in state treasury to the credit of said estate. Answer filed. Testimony being taken by deposition.

In the Matter of the Estate of Thomas Lee, deceased. Sacramento County. Petition of Henry A. Scott et al. to recover money deposited in the state treasury to the credit of said estate. Commissions issued to take testimony by deposition at Boston and Vermont. Pending.

In the Matter of the Estate of Luigi Lea, deceased. Sacramento County. Petition of State Barren, formerly State Lea, to recover money on deposit in state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of William L. Lott, deceased. Sacramento County. Petition of Anna Lott, administratrix, to recover money on deposit in state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of George Luttman, deceased. Sacramento County. Petition of John Luttman et al. to recover money deposited in the state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of Catherine Manti, deceased. Sacramento County. Petition of Ernest Manti et al. to recover money on deposit in state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of Hanna Matthias, etc., deceased. Petition of Anna Gouit et al. to recover money deposited in the state treasury to the credit of said estate. Answer filed.

In the Matter of the Estate of Michael McConny, deceased. Sacramento County. Petition of Edward McConny et al. to recover money deposited in the state treasury to the credit of said estate. Pending.

In the Matter of the Estate of Leon Morrison, deceased. Alameda County. Probate of will subject to state. Defendant the probate. State appeals to Supreme Court.

In the Matter of the Estate of Paul Mosner, deceased. Sacramento County. Petition of Heinrich Mosner et al. to recover money deposited in the state treasury to the credit of said estate. Answer filed.

In the Matter of the Estate of Mable Molton. Sacramento County. Petition for distribution of estate by alleged heirs. Opposition filed by state. Pending in the superior court for Sacramento County.

•

In the Matter of the Estate of Charles B. Nelson, deceased. Sacramento County. Petition of Hannah Sophia Nelson Johnson to recover money deposited in state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of Jean Oliger, deceased. Sacramento County. Petition of Victor Oliger et al. to recover money deposited in the state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of Henry Oppenheimer, deceased. Sacramento County. Petition of Hermina Solaris et al. to recover certain money deposited in the state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of Mary Lutz Parsons, deceased. Los Angeles County. Contest by administrator of estate of deceased in State of New Jersey against escheat of property to State of California. Facts stipulated. Submitted. Pending.

In the Matter of the Estate of John Peller, deceased. Sacramento County. Petition of Herman Peller et al. to recover money deposited in the state treasury to the credit of said estate. Answer filed.

In the matter of the Estate of Thomas Power, deceased. Sacramento County. Petition of Anna Power et al. to recover money deposited in the state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of Jawalla Ram, deceased. Sacramento County. Petition of Jaikaur to recover money deposited in the state treasury to the credit of said estate. Demurrer filed. Pending.

In the Matter of the Estate of Clara Remion, deceased. Alameda County. Petition by alleged heirs for distribution. Demurrer filed by state. Decree granted.

In the Matter of the Estate of John Reisinger, deceased. Sacramento County. Petition of Franz Reisinger et al. to recover money deposited in state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of Andre Ricard, deceased. Sacramento County. Petition of Pauline Esmiol to recover from the state treasury the residue of the escheated estate of said Andre Ricard. Granted. Closed.

In the Matter of the Estate of Rottger. Fresno County. Petition of Eva Keyes to establish lost will. Opposition filed by state. Petition denied.

In the Matter of the Estate of Rottger. Fresno County. Petition for distribution of estate. Opposition filed by state. Pending.

In the Matter of the Estate of Dora Schneider, deceased. Los Angeles County. Objection by State of California to application for order on State Treasurer to pay money deposited. Order granted. Closed.

In the Matter of the Estate of Martin Schoof, deceased. Sacramento County. Petition of Martha Sieman to recover money deposited in the state treasury to the credit of said estate. Granted. Closed.

In the Matter of the Estate of Fred A. Scott, deceased. Sacramento County. Petition of Paul W. Scott et al. to recover money deposited in the state treasury to the credit of said estate. Answer filed. Testimony being taken by depositions.

In the Matter of the Estate of John Seipen, deceased. Sacramento County. Petition of Cecilia Seipen et al. to recover money deposited in the state treasury to the credit of said estate. Demurrer to petition sustained.

In the Matter of the Estate of William Sellers, deceased. Sacramento County. Petition of D. McDougall as administrator of the estate of Marie Jaeger, deceased, to recover money deposited in the state treasury to the credit of the said estate of Sellers. Answer filed.

In the Matter of the Estate of Michael T. Travers, etc., deceased. Sacramento County. Petition of Charles Travers et al. to recover money deposited in the state treasury to the credit of said estate. Answer filed. Testimony taken by deposition. Pending.

In the Matter of the Estate of Joseph Unger, deceased. Sacramento County. Petition of J. Stephen Schefback, Royal Hungarian Consul at Chicago, Illinois, as attorney in fact for Mano Unger, to recover money deposited in the state treasury to the credit of said estate. Proceeding consolidated with similar proceeding commenced on behalf of Max Unger et al. to recover said money so deposited. Pending.

In the Matter of the Estate of Joseph S. Unger, deceased. Sacramento County. Petition of Jacob Schwartz as attorney in fact for Max Unger et al. to recover money deposited in the state treasury to the credit of said estate. Proceeding consolidated with similar proceeding commenced on behalf of Mano Unger as claimant to said money so deposited. Pending.

In the Matter of the Estate of Peter Wagner, deceased. Sacramento County. Petition of Trintje Wagner to recover money deposited in the state treasury to the credit of said estate. Deposition taken in Germany. Pending.

In the Matter of the Estate of Gertrude Wahlraf, deceased. Sacramento County. Petition by state to declare escheat of money deposited in the state treasury to the credit of said estate. Opposition to such escheat by Gertrude Kuehle et al. and Frederick Wilhelm Richartz, who seek to establish heirship and right to succeed to such money so on deposit. Deposition taken. Hearing had. Documentary evidence adduced. Submitted for decision. Pending.

In the Matter of the Estate of John Wolff, deceased. Sacramento County. Petition of Joseph Wolff et al. to recover money deposited in state treasury to the credit of said estate. Answer filed. Heard jointly with another proceeding instituted by some claimants in which Mary Vidot and Madeline Weiss are copetitioners. Partly heard. Dismissed as to claimants Marie Rosa Lorang and Anna Louise Lorang. Continued for production of further facts.

In the Matter of the Estate of John Wolff, deceased. Sacramento County. Petition of Joseph Wolff et al. to recover money deposited in the state treasury to the credit of said estate. Demurrer to petition filed. Second amended petition filed in which claimants Mary Vidot and Madeline Weiss appear as sole petitioners. Answer filed. Heard jointly with another proceeding in which petition was filed by Joseph Wolff et al. as claimants to such further proofs. Pending.

APPLICATIONS TO SUE IN THE NAME OF THE PEOPLE OF THE STATE.

Twenty-one applications for permission to sue in the name of the People of the State of California have been filed in my office. I have granted seventeen of these, denied two and two were abandoned. These applications were as follows:

People ex rel. Akers vs. City of East San Diego. San Diego County. Quo warranto to test validity of consolidation to City of San Diego. Application filed July 30, 1923. Application granted.

People ex rel. Bayless vs. City of Hawthorne. Los Angeles County. Application filed October 27, 1922. Quo warranto to test validity of incorporation. Application granted.

People ex rel. Brown et al. vs. City of Long Beach. Los Angeles County. Quo warranto to test validity of annexation of "North Long Beach" (Virginia City and Shoe String Strip) to city of Long Beach. Application filed February 23, 1924. Application denied.

People ex rel. City of Pittsburg vs. Junta. Contra Costa County. Quo warranto to test right of defendant to hold and exercise wharf franchise. Application filed April 8, 1923. Application granted.

People ex rel. City of Turlock vs. Turlock Home Telephone and Telegraph Company. Quo warranto to oust defendant from exercise of franchise in city of Turlock, Stanislaus County. Application filed February 9, 1924. Application granted.

People ex rel. Cole vs. Scott Kenny et al. Quo warranto to test right of defendants to hold and exercise office as trustees of Tabernacle Baptist Church, Los Angeles. Los Angeles County. Application filed July 14, 1923. Permission to withdraw application granted August 31, 1923.

People ex rel. Davidson vs. City of Los Angeles. Los Angeles County. Quo warranto to test validity of annexation of "Palms District." Application for reconsideration of application formerly denied (See 1922 Report No. 6.) Leave granted.

People ex rel. Gillespie vs. La Barre et al. San Francisco County. Quo warranto to test right of defendants to hold and exercise office as members of State Board of Chiropractic Examiners. Application filed March 20, 1923. Application of Norman E. Malcolm to intervene on behalf of Chiropractic defenders. Complaint filed March 22, 1923. Leave granted.

People ex rel. Goodell vs. Garrett. Los Angeles County. Quo warranto to test right of defendant to hold and exercise office as justice of the peace of Santa Monica township, and also police judge of the city of Santa Monica. Application filed June 14, 1924. Application granted.

People ex rel. Harris vs. District Court of Appeal, Second District. Supreme Court. Petition for writ of prohibition to require withholding of mandate by appellate court in Drumhiller case, *supra*. Petition filed December 6, 1923. Leave granted.

People ex rel. Harris vs. City of East San Diego and City of San Diego. Quo warranto to test validity of consolidation proceeding. San Diego County. Application filed October 28, 1923. Application granted.

People ex rel. Los Angeles County Bar Association vs. California Protective Corporation. Los Angeles County. Quo warranto to test right of defendant corporation to conduct business claimed to constitute "practice of law." Application filed March 24, 1923. Application granted.

People ex rel. Nale vs. City of Wasco. Kern County. Quo warranto to test validity of incorporation of city of Wasco. Application filed May 8, 1924. Application granted.

People ex rel. Nielsen vs. Passmore. Butte County. Quo warranto to test right of defendant to hold and exercise office of county superintendent of schools. Application filed January 13, 1923. Leave granted.

People ex rel. Pillsbury vs. County of Los Angeles. Los Angeles County. Quo warranto to test validity of proceeding for exclusion of territory from city of Vernon. Application filed August 16, 1923. Application granted.

People ex rel. Rasmussen vs. City of Los Angeles. Quo warranto to test validity of proceedings for consolidation of "City of Hyde Park District" with city of Los Angeles. Los Angeles County. Application filed May 9, 1923. Permission to withdraw application granted August 13, 1923.

People ex rel. Reading vs. Californians Inc. Quo warranto to test right of defendant to use "Californians" to corporate name. San Francisco County. Application filed January 9, 1923. Leave denied. Application for reconsideration filed April 12, 1923. Application for reconsideration denied May 22, 1923.

People ex rel. Ryan vs. City of San Diego. San Diego County. Quo warranto to test validity of consolidation proceedings. City of East San Diego to city of San Diego (to supersede and supplement prior proceedings). Application filed March 24, 1924. Application granted.

People ex rel. Serman vs. City of Glendale. Los Angeles County. Quo warranto to test validity of annexation. Application filed November 12, 1922. Application granted.

People ex rel. Strong vs. Val Verde Water District. Riverside County. Quo warranto to dissolve district for non-user of its corporate powers. Application filed March 5, 1924. Application granted.

People ex rel. Sanford vs. Compton et al. City and county of San Francisco. Quo warranto to test right of defendants to hold and exercise office as members of State Board of Chiropractic Examiners. (Second case.) Application filed July 15, 1924. Application granted.

NOTE: (All of the San Diego cases had to do with the same matter; related cases.)

MOTOR VEHICLE FUEL TAX SUITS, 1924.

Suits to recover the Motor Vehicle Fuel Tax from distributors of motor vehicle fuel pursuant to the provisions of Chapter 267, Statutes of 1923, page 571, were filed as follows:

The People of the State of California vs. Angeles Snowolene Refining Company. Los Angeles County. Amount involved, \$26,937.26. Judgment for plaintiff.

The People of the State of California vs. Angeles Snowolene Refining Company. Los Angeles County. Amount involved \$7,054.48. Judgment for plaintiff.

The People of the State of California vs. Brown Process Company. Los Angeles County. Amount involved, \$38,576.38. Pending.

The People of the State of California vs. Crystal Petroleum Products Corporation. Los Angeles County. Amount involved, \$8,010.17. Pending.

The People of the State of California vs. General Petroleum Corporation. City and county of San Francisco. Amount involved, \$10,749.10. Complaint filed. Demurrer argued and submitted.

The People of the State of California vs. Globe Refining Company. Los Angeles County. Amount involved, \$11,887. Pending.

The People of the State of California vs. Orange Belt Oil Refining Company. Los Angeles County. Amount involved, \$2,933.83. Pending. Tax paid. Action dismissed. Closed.

The People of the State of California vs. Peacock Refining Company. Los Angeles County. Amount involved, \$3,729.43. Paid and suit dismissed.

The People of the State of California, vs. Peacock Refining Company. Los Angeles County. Amount involved, \$18,124.45. Pending.

The People of the State of California vs. Richfield Oil Company. Los Angeles County. Amount involved, \$53,795.41. Argued. Submitted.

The People of the State of California vs. Richfield Oil Company. Los Angeles County. Amount involved, \$66,940.68. Argued. Submitted.

The People of the State of California vs. Sterling Refining Company. Los Angeles County. Amount involved, \$6,184.69. Judgment for plaintiff.

The People of the State of California vs. Ventura Refining Company. San Francisco County. Amount involved, \$40,822.88. Complaint filed. Demurrer argued and submitted.

PETROLEUM AND GAS TAX SUITS, 1924.

People of the State of California vs. A. L. Abrahams. Fresno County.
Tax \$13.12, penalty \$1.64, total \$14.76. Paid. Dismissed.

People of the State of California vs. American Crude Oil Co. Served.
Los Angeles County. Tax \$11.56, penalty \$1.45, total \$13.01.
Pending.

People of the State of California vs. Big Jumbo Oil Company. Los
Angeles County. Tax \$75.02, penalty \$6.89, total \$89.81. Paid.
Dismissed.

People of the State of California vs. El Paso Pacific Oil Syndicate. Los
Angeles County. Tax \$15.92, penalty \$0.80, total \$16.72. Pending.

People of the State of California vs. Edens Syndicate. Orange County.
Tax \$37.22, penalty \$4.65, total \$41.87. Pending.

People of the State of California vs. Exchange Petroleum Syndicate.
Los Angeles County. Tax \$58.42, penalty \$7.30, total \$65.72.
Paid. Dismissed.

People of the State of California vs. International Petroleum Company.
Orange County. Tax \$26.58, penalty \$3.31, total \$29.89. Pending.

People of the State of California vs. Malis-Aldahl Syndicate. (C. M.
Gullich, Receiver). Orange County. Tax \$47.62, penalty \$5.95,
total \$53.57. Pending.

People of the State of California vs. Rhoades Oil Product Company.
Orange County. Tax \$113.70, penalty \$14.21, total \$127.91. Paid.
Dismissed.

*People of the State of California vs. West Coalinga Oil and Develop-
ment Company.* Fresno County. Tax \$14.46, penalty \$1.80, total
\$16.26. Paid.

People of the State of California vs. West Petroleum. Kern County.
Tax \$17.86, penalty \$2.24, total \$20.10. Pending.

People of the State of California vs. White Bear Petroleum Syndicate. Orange County. Tax \$109.40, penalty \$13.68, total \$123.08. Paid. Dismissed.

People of the State of California vs. Zier Oil Company. Fresno County. Tax \$34.01, penalty \$1.70, total \$35.71. Pending.

PETROLEUM AND GAS TAX SUITS, 1923.

(Taken over from special attorney for State Mineralogist.)

People of the State of California vs. William and James Shiells. Ventura County. Tax \$43.68, penalty \$5.46, total \$49.14. Paid. Dismissed.

People of the State of California vs. Layman Oil Company. Kern County. Tax \$75.52, penalty \$9.44, total \$84.96. Paid. Dismissed.

TAX SUITS, 1923.

Suits to recover franchise taxes were filed in Sacramento County in 1923, as follows:

The People of the State of California vs. Aladdin Rancho. Tax \$90.
Penalty \$4.50.

People of the State of California vs. Amalgamated Trading Company.
Tax \$40. Penalty \$5.

People of the State of California vs. American Silk Corporation. Tax \$120. Penalty \$15.

The People of the State of California vs. American Tuna Company.
Tax \$52. Penalty \$6.50.

The People of the State of California vs. Anaheim Land Syndicate. Tax \$40. Penalty \$5.

The People of the State of California vs. Anderson Investment Company. Paid. Dismissed.

The People of the State of California vs. Mel Anderson, Inc. Tax \$100.
Penalty \$12.50.

The People of the State of California vs. Angiola Water Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Anna Realty Company. Tax \$212. Penalty \$26.50.

The People of the State of California vs. Apartment Garage Company.
Pending.

The People of the State of California vs. Atterbury C. Tuttle. Tax \$48.
Penalty \$6.

The People of the State of California vs. The Belshaw Company. Tax \$180. Penalty \$22.50.

The People of the State of California vs. The Bishop Company. Tax \$52. Penalty. \$6.50.

The People of the State of California vs. Bloomington Fruit Association. Tax \$104. Penalty \$13.

The People of the State of California vs. Brooke Farm. Tax \$120. Penalty \$15. Paid. Dismissed.

The People of the State of California vs. California Adjustment Company. Tax \$320. Penalty \$40.

The People of the State of California vs. California Alfalfa Growers' Association. Tax \$180. Penalty \$22.50.

The People of the State of California vs. California Help Yourself Stores Company. Tax \$40. Penalty \$5.

The People of the State of California vs. California Home Builders. Tax \$56. Penalty \$7.

The People of the State of California vs. California Honey Producers. Tax \$352. Penalty \$44.

The People of the State of California vs. California Pacific Investment Company. Tax \$100. Penalty \$12.50. Paid. Dismissed.

The People of the State of California vs. California Sea Food Company. Tax \$40. Penalty \$5.

The People of the State of California vs. California Textile Mill Company. Tax \$72. Penalty \$9.

The People of the State of California vs. California Transit Company. Tax \$480. Penalty \$60. Dismissed.

The People of the State of California vs. Colton Courier Publishing Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Consolidated Distributors, Inc. Tax \$40. Penalty \$5.

The People of the State of California vs. Cooperative Finance Company. Tax \$44. Penalty \$5.50.

The People of the State of California vs. Coons and Price Company. Tax \$204. Penalty \$22.50.

The People of the State of California vs. Copper Mountain Mining Company of California. Tax \$56. Penalty \$7. Paid. Dismissed.

The People of the State of California vs. Delta Implement Company. Tax \$44. Penalty \$5.50.

The People of the State of California vs. Democracy Film Corporation. Tax \$92. Penalty \$11.50.

The People of the State of California vs. Dominion Oil Company. Tax \$120. Penalty. \$15.

The People of the State of California vs. Doubleday Productions Company. Tax \$40. Penalty \$5. Paid. Dismissed.

The People of the State of California vs. Dudley Ranch & Orchard Company. Tax \$52. Penalty \$6.50.

The People of the State of California vs. Dunsmuir State Exchange Store. Tax \$40. Penalty \$5.

The People of the State of California vs. Durston Gold Mining Company. Tax \$80. Penalty. \$10.

The People of the State of California vs. The Dwyer Corporation. Tax \$40. Penalty \$5.

The People of the State of California vs. Elgin Motor Sales Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Euclid Fruit Company. Tax \$300. Penalty \$37.50.

The People of the State of California vs. Fairfield Ditch Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Filmcraft Laboratories, Inc. Tax \$48. Penalty \$6.

The People of the State of California vs. Gardner Sanitarium. Tax \$52. Penalty \$6.50. Paid. Dismissed.

The People of the State of California vs. Girvin and Miller, Inc. Tax \$48. Penalty \$6.

The People of the State of California vs. Globe Securities Company. Tax \$50. Penalty \$2.50.

The People of the State of California vs. Greek-American Land Company. Tax \$60. Penalty \$7.50. Paid. Dismissed.

The People of the State of California vs. The Griddle. Tax \$100. Penalty \$12.50.

The People of the State of California vs. James H. Hardy, Inc. Tax \$40. Penalty \$5.

The People of the State of California vs. Haynes Motor Sales Company and Philip S. Cole, Inc. Tax \$120. Penalty \$15.

The People of the State of California vs. W. P. Herbert Company. Tax \$48. Penalty \$2.40. Paid. Dismissed.

The People of the State of California vs. Holiday Dairy Lunch. Tax \$92. Penalty \$11.50.

The People of the State of California vs. Imperial Laguna Water Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Investment Educational Fellowship. Tax \$60. Penalty \$7.50.

The People of the State of California vs. Jones Book Store. Tax \$40. Penalty \$5. Paid. Dismissed.

The People of the State of California vs. Jupiter Fruit Company. Tax \$500. Penalty \$62.50.

The People of the State of California vs. Kalak Water Company. Tax \$124. Penalty \$15.50.

The People of the State of California vs. Kirsten Packing Company. Tax \$48. Penalty \$6.

People of the State of California vs. La Carmileta Hotel Company. Tax \$40. Penalty \$5.

People of the State of California vs. Latham Davis & Company, Inc. Tax \$60. Penalty \$7.50.

People of the State of California vs. J. Llewellyn. Tax \$72. Penalty \$9.

People of the State of California vs. Modesto Bean and Grain Company. Tax \$60. Penalty \$7.50.

People of the State of California vs. Model Hat Company. Tax \$40. Penalty \$5.

People of the State of California vs. Miller-Enright Company. Tax \$60. Penalty \$7.50.

People of the State of California vs. Mexican Brokerage & Transfer Company. Tax \$80. Penalty \$10.

People of the State of California vs. Metal Top Battery Company. Tax \$80. Penalty \$10.

People of the State of California vs. Merced and Stanislaus Sweet Potato Growers' Association. Tax \$44. Penalty \$2.20. Paid and dismissed.

People of the State of California vs. Mendocino Mining and Milling Company. Tax \$40. Penalty \$5.

People of the State of California vs. McRoskey & Company. Tax \$80. Penalty \$10.

People of the State of California vs. May Oil Company. Tax \$68. Penalty \$8.50.

People of the State of California vs. National City Investment Company. Tax \$72. Penalty \$9.

People of the State of California vs. Nash Sales Company, Inc. Tax \$60. Penalty \$7.50.

People of the State of California vs. National Smelting Corporation. Tax \$60. Penalty \$7.50.

People of the State of California vs. Nice-Griffith Company. Tax \$40. Penalty \$5.

People of the State of California vs. Norton Corporation. Tax \$60. Penalty \$7.50.

People of the State of California vs. Noyo Fishermans' Association. Tax \$60. Penalty \$7.50.

People of the State of California vs. Owl Taxi Company. Tax \$80. Penalty \$4.

People of the State of California vs. C. M. O'Toy and Company. Tax \$60. Penalty \$3.

The People of the State of California vs. Oriental Products Company. Tax \$240. Penalty \$30.

The People of the State of California vs. Orange County Farmers and Merchants' Association. Tax \$56. Penalty \$7.

The People of the State of California vs. O'Niell Estate Company. Tax \$320. Penalty \$40.

The People of the State of California vs. Olson Raines Company, Inc. Tax \$40. Penalty \$5.

The People of the State of California vs. Pacific Cooperative League Stores. Tax \$48. Penalty \$6.

The People of the State of California vs. Pacific Feed Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Pacific Mill and Timber Company. Tax \$64. Penalty \$8.

The People of the State of California vs. Pacific Wasserman Laboratories. Tax \$130. Penalty \$6.50. Paid. Dismissed.

The People of the State of California vs. Pacific Western Commercial Company. Tax \$68. Penalty \$8.50.

The People of the State of California vs. Palo Verde Farm and Water Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Panama Soap Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Pan American Line. Tax \$160. Penalty \$20.

The People of the State of California vs. Paraglia Mining Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Pass Orchard Company. Tax \$48. Penalty \$6.

The People of the State of California vs. Planet Rubber Company. Tax \$52. Penalty \$6.50.

The People of the State of California vs. Reed Estate Company. Tax \$180. Penalty \$22.50.

The People of the State of California vs. Richmond Cooperative Association. Tax \$76. Penalty \$9.50. Paid. Dismissed.

The People of the State of California vs. Richmond Homes, Inc. Tax \$112. Penalty \$14. Paid. Dismissed.

The People of the State of California vs. Rogers Una Drive Motor Truck Corporation of California. Tax \$76. Penalty \$9.50.

The People of the State of California vs. The San Fernando Nursery Company. Tax \$40. Penalty \$5.

The People of the State of California vs. San Pedro Motor Supply Company, Inc. Tax \$96. Penalty \$12.

The People of the State of California vs. Sassy Jane Manufacturing Company. Tax \$46. Penalty \$2.30.

The People of the State of California vs. Six Minute Ferry. Tax \$40. Penalty \$5.

The People of the State of California vs. Smith, Emery & Company. Tax \$40. Penalty \$5. Paid and dismissed.

The People of the State of California vs. Smith King Motor Company. Tax \$48. Penalty \$6.

The People of the State of California vs. Standard Auto Sales Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Standard Manufacturing and Supply Company. Tax \$100. Penalty \$12.50.

The People of the State of California vs. John Stewart Company. Tax \$104. Penalty \$13.

The People of the State of California vs. Stockwell Furniture Company. Tax \$60. Penalty \$3.

The People of the State of California vs. Suya Company. Tax \$44. Penalty \$5.50.

The People of the State of California vs. Tavern Grill Company. Tax \$56. Penalty \$7.

The People of the State of California vs. Testa Cigar Company, Inc. Tax \$120. Penalty \$15.

The People of the State of California vs. Theatre Arts Alliance. Tax \$88. Penalty \$11.

The People of the State of California vs. Title Guaranty Company of Ventura. Tax \$40. Penalty \$5.

The People of the State of California vs. Travelers Motor Leasing Corporation. Tax \$60. Penalty \$7.50.

The People of the State of California vs. U. S. Flexible Metallic Tubing Company. Tax \$48. Penalty \$6.

The People of the State of California vs. Victory Motor Company. Tax \$100. Penalty \$12.50.

The People of the State of California vs. Wasson Engineering and Supply Company. Tax \$300. Penalty \$37.50.

The People of the State of California vs. Western Bean Farms Corporation. Tax \$172. Penalty \$21.50.

The People of the State of California vs. Western Canning Company.
Tax \$40. Penalty \$5.

The People of the State of California vs. White Humphries Motor Company, Inc. Tax \$60. Penalty \$7.50.

TAX SUITS, PUBLIC SERVICE CORPORATIONS.

People of the State of California vs. Alpaugh Telephone and Telegraph Company. Tax \$38.94. Penalty \$4.86.

People of the State of California vs. American Bank of Tracy. Tax \$2,711.50. Penalty \$338.94.

People of the State of California vs. Ardizzi-Olcese Bank. Tax \$4,347.66.
Penalty \$543.45.

People of the State of California vs. Bank of Rideout Smith and Company. Tax \$797.50. Penalty \$99.67.

People of the State of California vs. Bank of Sunnyvale. Tax \$1,174.50.
Penalty \$146.81.

People of the State of California vs. Citizens Savings Bank of Compton.
Tax \$471.24. Penalty \$58.90.

People of the State of California vs. Citizens Bank of Paso Robles. Tax \$1,993.74. Penalty \$249.21.

People of the State of California vs. R. J. Dillon and Dan Murphy.
Tax \$23,252.59. Penalty \$1,162.63.

People of the State of California vs. Edwards Insurance Company. Tax \$356.67. Penalty \$17.83.

People of the State of California vs. First National Bank of Bakersfield.
Tax \$8,237.40. Penalty \$1,029.69.

People of the State of California vs. First National Bank of Colusa.
Tax \$1,135.33. Penalty \$56.77.

People of the State of California vs. First National Bank (Paso Robles).
Tax \$1,677.34. Penalty \$209.66.

People of the State of California vs. Kings Lake Shore Railroad Company. Tax \$1,750. Penalty \$218.75. Paid. Dismissed.

People of the State of California vs. Light and Power Utility Company. Tax \$712.50. Penalty \$89.06.

People of the State of California vs. Monterey and Pacific Grove Railway Company. Tax \$1,671.32. Penalty \$208.91.

People of the State of California vs. The Rideout Bank. Tax \$8,133.48. Penalty \$1,016.69.

The People of the State of California vs. Southwestern Gas Company. Tax \$869. Penalty \$108.64.

The People of the State of California vs. Stanislaus County Bank. Tax \$830.54. Penalty \$103.81. Paid. Dismissed.

The People of the State of California vs. Visalia Savings Bank and Trust Company. Tax \$3,335. Penalty \$416.89.

The People of the State of California vs. Peninsular Fire Insurance Company. Tax \$10,651. Penalty \$1,331.39.

The People of the State of California vs. Norske Lloyd Insurance Company. Tax \$343.99. Penalty \$1.11.

FOREIGN CORPORATIONS.

The People of the State of California vs. Associated Producers, Incorporated. Tax \$60. Penalty \$7.50.

The People of the State of California vs. Atlantic, Gulf and Pacific Steamship Corporation. Tax \$40. Penalty \$5.

The People of the State of California vs. Block Levy and Company. Tax \$48. Penalty \$6.

The People of the State of California vs. C. L. Chester Productions, Incorporated. Tax \$60. Penalty \$7.50.

The People of the State of California vs. Fulton Engine Works. Tax \$96. Penalty \$12.

The People of the State of California vs. William Jessup and Sons, Incorporated. Tax \$840. Penalty \$105.

The People of the State of California vs. The Portola Oil Company. Tax \$52. Penalty \$2.60.

The People of the State of California vs. The Refinite Company. Tax \$160. Penalty \$20.

The People of the State of California vs. Sanitary Reduction Works of San Francisco, Incorporated. Tax \$360. Penalty \$45.

The People of the State of California vs. Select Pictures Corporation. Tax \$200. Penalty \$25.

The People of the State of California vs. Utah California Oil Products Company. Tax \$80. Penalty \$10.

TAX SUITS, 1924.

Suits to recover franchise taxes were filed in Sacramento County in 1924, as follows:

The People of the State of California vs. A. Calderoni Company. Tax \$124. Penalty \$15.50.

The People of the State of California vs. A. C. Hirschfeld and Company, Incorporated. Tax \$60. Penalty \$3.

The People of the State of California vs. American Machinery Company. Tax \$144. Penalty \$18.

The People of the State of California vs. American Photo Player Company. Tax \$280. Penalty \$14.

The People of the State of California vs. Anderson Cuthbert Company. Tax \$44. Penalty \$5.50.

The People of the State of California vs. Boulevard Motors Corporation. Tax \$40. Penalty \$5.

The People of the State of California vs. Brelle Fruit Jar Manufacturing Company. Tax \$76. Penalty \$9.50.

The People of the State of California vs. Brown Gage Grain Company. Tax \$120. Penalty \$15.

The People of the State of California vs. Beaumont Crude Oil Company. Tax \$40. Penalty \$5.

The People of the State of California vs. California Co-operative Waste Association. Tax \$80. Penalty \$10.

The People of the State of California vs. California Olympic Flour Company. Tax \$388. Penalty \$48.50.

The People of the State of California vs. Cann Chemical Company. Tax \$76. Penalty \$9.50.

The People of the State of California vs. C. A. Hawkins Fig Gardens. Tax \$80. Penalty \$10.

The People of the State of California vs. Capell Laboratories Incorporated. Tax \$40. Penalty \$5.

The People of the State of California vs. Chas. H. Kaar Company. Tax \$60. Penalty \$7.50.

The People of the State of California vs. China Mail Corporation. Tax \$104. Penalty \$13.

The People of the State of California vs. Chinese American Farms. Tax \$200. Penalty \$25.

The People of the State of California vs. Clinch Jenkins Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Coin Controlled Lock Company. Tax \$224. Penalty \$28. Paid. Dismissed.

The People of the State of California vs. College of Universal Song. Tax \$48. Penalty \$6.

The People of the State of California vs. Commercial Printing and Supply Company. Tax \$92. Penalty \$11.50.

The People of the State of California vs. Continuous Wire Wound Pipe Company. Tax \$156. Penalty \$19.50.

The People of the State of California vs. Crown Dental Refinery. Tax \$56. Penalty \$7.

The People of the State of California vs. Cudderback Cinnabar Company. Tax \$102. Penalty \$5.10.

The People of the State of California vs. Deacon Lumber Company.
Tax \$174. Penalty \$8.70.

The People of the State of California vs. Demarest Gold Mining Company. Tax \$84. Penalty \$10.50. Paid. Dismissed.

The People of the State of California vs. Dryden Corporations. Tax \$96. Penalty \$12.

The People of the State of California vs. El Encanto Hotel Company.
Tax \$40. Penalty \$2.

The People of the State of California vs. Earl P. Cooper Battery and Electric Company. Tax. \$40. Penalty \$5. Exempt. Dismissed.

The People of the State of California vs. Enos Reis Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Foundation Company. Tax \$132. Penalty \$16.50.

The People of the State of California vs. Fraternal Co-operative Mercantile Company of California. Tax \$64. Penalty \$8.

The People of the State of California vs. Gale Bros., Incorporated. Tax \$72. Penalty \$9.

The People of the State of California vs. Garvey Manufacturing Company. Tax \$144. Penalty \$18.

The People of the State of California vs. Golden State Realty Company.
Tax \$240. Penalty \$30.

The People of the State of California vs. Great Angelus Oil and Land Corporation. Tax \$160. Penalty \$20.

The People of the State of California vs. Hale Company. Tax \$1,460. Penalty \$182.50.

The People of the State of California vs. Highland Park Land Company. Tax \$220. Penalty \$27.50.

The People of the State of California vs. Home Building Company. Tax \$100. Penalty \$12.50.

The People of the State of California vs. Home Express Transfer Moving and Storage Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Hughson Company. Tax \$200. Penalty \$25.

The People of the State of California vs. Humboldt Commercial Company. Tax \$120. Penalty \$15.

The People of the State of California vs. Imperial Valley Oil and Developing Association. Tax \$76. Penalty \$9.50.

The People of the State of California vs. Imperial Water Company, No. 12. Tax \$104. Penalty \$13.

The People of the State of California vs. Individual Design and Building Company. Tax \$78. Penalty \$9.75.

The People of the State of California vs. Inyo Mesa Canal Company. Tax \$72. Penalty \$9.

The People of the State of California vs. Japanese Association of Southern Imperial Valley. Tax \$40. Penalty \$5.

The People of the State of California vs. Kelleher & Browne. Tax \$132. Penalty \$16.50.

The People of the State of California vs. Kerrigan Pictures, Incorporated. Tax \$72. Penalty \$9.

The People of the State of California vs. Leach Biltwell Motor Car Company. Tax \$80. Penalty \$10.

The People of the State of California vs. Lemon Heights Citrus Association. Tax \$76. Penalty \$9.50.

The People of the State of California vs. Lennon's. Tax \$240. Penalty \$30.

The People of the State of California vs. Lind and Stevens. Tax \$84. Penalty \$4.20.

The People of the State of California vs. Marston Greening Company. Tax \$72. Penalty \$9.

The People of the State of California vs. Merci Ranch Company. Tax \$100. Penalty \$12.50. Paid. Dismissed.

The People of the State of California vs. M. E. Wood Company. Tax \$72. Penalty \$9.

The People of the State of California vs. Mokelumne River Power Company. Tax \$300. Penalty \$37.50.

The People of the State of California vs. Minor & Thornton Company. Tax \$148. Penalty \$18.50.

The People of the State of California vs. Modesto Milk Company, Inc. Tax \$184. Penalty \$23.

The People of the State of California vs. Monroe Salisbury Players. Tax \$52. Penalty \$6.50.

The People of the State of California vs. Motor Clearing House, Incorporated. Tax \$48. Penalty \$6.

The People of the State of California vs. Nataqua Mercantile Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Newton Fireworks Display Company. Tax \$76. Penalty \$9.50. Paid. Dismissed.

The People of the State of California vs. Parlier Land Company. Tax \$60. Penalty \$7.50.

The People of the State of California vs. Perfection Tire Company, Incorporated, of California. Tax \$44. Penalty \$5.50.

The People of the State of California vs. Phair Canning Company. Tax \$48. Penalty \$6.

The People of the State of California vs. Polk Selig Investment Corporation. Tax \$100. Penalty \$12.50.

The People of the State of California vs. Powell St. Baking and Candy Company. Tax \$40. Penalty \$5. Paid. Dismissed.

The People of the State of California vs. Pyramid Photo Plays, Incorporated. Tax \$40. Penalty \$5.

The People of the State of California vs. Reed Williams Corporation. Tax \$52. Penalty \$6.50. Paid. Dismissed.

The People of the State of California vs. Radium Institute of Los Angeles. Tax \$140. Penalty \$17.50.

The People of the State of California vs. Raymond Realty Company. Tax \$188. Penalty \$23.50.

The People of the State of California vs. San Joaquin Farming Company, Incorporated. Tax \$60. Penalty \$7.50.

The People of the State of California vs. San Joaquin Valley Milk Producers' Association. Tax \$72. Penalty \$9.

The People of the State of California vs. Scripps Booth Company of California. Tax \$124. Penalty \$15.50.

The People of the State of California vs. Shattuck & Bickford, Incorporated. Tax \$112. Penalty \$14.

The People of the State of California vs. Shore Acres Dairy, Incorporated. Tax \$52. Penalty \$6.50.

The People of the State of California vs. Smith Brothers Motor Company. Tax \$172. Penalty \$21.50.

The People of the State of California vs. Signal Hill Midway Oil Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Silver Tip Company. Tax \$80. Penalty \$10.

The People of the State of California vs. Spitzer Weisbaum Company. Tax \$60. Penalty \$7.50.

The People of the State of California vs. Spreckels Market Creamery, Incorporated. Tax \$110. Penalty \$5.50.

The People of the State of California vs. Standard Industrial Engineering Corporation. Tax \$40. Penalty \$5.

The People of the State of California vs. Star Investment Company. Tax \$76. Penalty \$9.50.

The People of the State of California vs. Supreme Film Company of California, Inc. Tax \$56. Penalty \$7. Paid. Dismissed.

The People of the State of California vs. Townsend & Medbury Incorporated. Tax \$40. Penalty \$5.

The People of the State of California vs. Trans Pacific Trading Company. Tax \$60. Penalty \$7.50.

The People of the State of California vs. Turlock Lumber Company. Tax \$1,040. Penalty \$130.

The People of the State of California vs. Venice Island Land Company. Tax \$80. Penalty \$4.

The People of the State of California vs. Victor R. Ulman & Company.
Tax \$72. Penalty \$9.

The People of the State of California vs. Visalia Growers Association.
Tax \$128. Penalty \$16.

The People of the State of California vs. West Coast Grain Company.
Tax \$304. Penalty \$38.

The People of the State of California vs. Western Feature Production, Incorporated. Tax \$60. Penalty \$7.50.

The People of the State of California vs. Western Paper Stock Company of California. Tax \$60. Penalty \$7.50.

The People of the State of California vs. Western Soap Products Company. Tax \$40. Penalty \$5.

The People of the State of California vs. White Chief Mining and Milling Company. Tax \$48. Penalty \$6.

The People of the State of California vs. Whittier Hotel Company. Tax \$40. Penalty \$5.

The People of the State of California vs. Wood Tile Laboratories. Tax \$40. Penalty \$5.

The People of the State of California vs. Worth While Publishing Company. Tax \$140. Penalty \$17.50.

The People of the State of California vs. Zier Oil Company. Tax \$80. Penalty \$4.

TAX SUITS, PUBLIC SERVICE CORPORATIONS.

The People of the State of California vs. Alpaugh Telephone and Telegraph Company. Tax \$41.24. Penalty \$5.15.

The People of the State of California vs. Alturas State Bank. Tax \$420.50. Penalty \$52.56.

The People of the State of California vs. Colma State Bank. Tax \$1,303.14. Penalty \$162.90.

The People of the State of California vs. First National Bank of Emeryville. Tax \$289.58. Penalty \$36.20. Paid. Dismissed.

The People of the State of California vs. First National Bank of Salinas. Tax \$4,130.70. Penalty \$516.34.

The People of the State of California vs. First Savings Bank (Emeryville). Tax \$182.10. Penalty \$22.76. Paid. Dismissed.

The People of the State of California vs. Honey Lake Valley Mutual Telephone Association. Tax \$152.86. Penalty \$7.64. Paid. Dismissed.

The People of the State of California vs. Lorain Telephone Line and Charles Lorain. Tax \$13.76. Penalty \$1.71.

The People of the State of California vs. Merchants National Bank (San Francisco). Tax \$21,799.42. Penalty \$2,724.94.

The People of the State of California vs. Monterey and Pacific Grove Railway Company. Tax \$1,318.52. Penalty \$164.81.

The People of the State of California vs. Nevada County Traction Company. Tax \$764.07. Penalty \$38.20.

The People of the State of California vs. Sacramento Valley and Eastern Railway. Tax \$1570.01. Penalty \$78.50. Paid. Dismissed.

The People of the State of California vs. Salinas Valley Savings Bank.
Tax \$2,644.34. Penalty \$330.55.

The People of the State of California vs. San Joaquin Valley Telephone Company. Tax \$65.02. Penalty \$8.14.

The People of the State of California vs. Security State Bank. (Ontario.) Tax \$1,138.06. Penalty \$142.25.

The People of the State of California vs. Southwestern Gas Company.
Tax \$790.96. Penalty \$95.11.

FOREIGN CORPORATIONS.

The People of the State of California vs. American Releasing Company.
Tax \$64.00. Penalty \$8.00.

The People of the State of California vs. Argus Enterprises, Incorporated. Tax \$44.00. Penalty \$5.50.

The People of the State of California vs. Des Moines Reinsurance Fire Company. Tax \$479.38. Penalty \$23.96.

The People of the State of California vs. First Federal Securities Company. Tax \$104.00. Penalty \$13.00. Paid. Dismissed.

The People of the State of California vs. Gevaert Company of America, Incorporated. Tax \$54.00. Penalty \$6.75. Paid. Dismissed.

The People of the State of California vs. G. V. Pettigrew Company, Incorporated. Tax \$48.00. Penalty \$6.00.

The People of the State of California vs. Kabo Company. Tax \$84.00. Penalty \$10.50.

The People of the State of California vs. Morris and Company. Tax \$1,148.00. Penalty \$143.50.

The People of the State of California vs. Oregon Nursery Company. Tax \$76.00. Penalty \$9.50.

The People of the State of California vs. San Francisco Breweries, Ltd.
Tax \$888.00. Penalty \$11.00.

BOND ISSUES PASSED UPON BY ATTORNEY GENERAL'S OFFICE FOR
PURCHASES BY THE STATE FROM SEPTEMBER 15, 1922,
TO SEPTEMBER 15, 1924.

1922—

September 28	City of Long Beach Sewer Bonds	\$32,000 00
November 1	Brentwood Deer Valley School District Bonds	10,000 00
November 1	Gerber Union School District Bonds	19,175 00
November 1	Hayward School District Bonds	5,000 00
November 2	Isleton Union School District Bonds	10,000 00
November 2	Santa Monica City High School District Bonds	20,000 00
November 2	King City School District Bonds	10,000 00
November 2	Santa Monica City School District Bonds	25,000 00
November 2	Chowchilla School District Bonds	5,000 00
November 6	Barstow School District Bonds	27,000 00
December 2	Merced Irrigation District Bonds	25,000 00
December 6	San Jacinto Municipal Improvement Bonds	10,000 00

1923—

February 5	Stockton School District Bonds	16,000 00
February 8	Turlock School District Bonds	15,000 00
February 17	Chico High School District Bonds	37,000 00
February 17	Porterville Union High School District Bonds	26,000 00
February 21	Bell School District Bonds	20,000 00
March 3	Esparto Union High School District Bonds	20,000 00
March 5	Riverside City School District Bonds	4,000 00
March 5	Carmichael School District Bonds	4,000 00
March 20	Pacific Grove High School District Bonds	9,000 00
March 20	Merced Irrigation District Bonds	32,000 00
March 24	Hayward School District Bonds	15,000 00
April 10	Empire Union School District Bonds	10,000 00
May 2	Mountain View School District Bonds	14,500 00
May 11	Los Banos School District Bonds	10,000 00
May 17	Sunnyvale School District Bonds	15,000 00
May 21	Cohasset Union School District Bonds	6,000 00
May 21	Pacific School District Bonds	3,500 00
May 21	Riverside School District Bonds	7,000 00
May 28	Station Elementary School District Bonds	12,000 00
June 1	Windsor School District Bonds	10,000 00
June 7	Huntington Park School District Bonds	10,000 00
June 9	Round Valley Union School District Bonds	10,000 00
June 9	Carquinez School District Bonds	40,000 00
June 11	Mayfield Municipal Bonds	20,000 00
June 11	Woodlake School District Bonds	10,000 00
June 27	Town of Vacaville Municipal Bonds	40,000 00
June 27	Livingston School District Bonds	10,000 00
June 27	Reedley Joint School District Bonds	10,000 00
July 5	Mountain View School District Bonds	6,000 00
July 5	Tujunga School District Bonds	10,000 00
July 12	Grass Valley High School District Bonds	5,000 00
July 12	Laird School District Bonds	6,500 00
July 13	Whittier Union High School District Bonds	40,000 00
July 13	Los Angeles City High School District Bonds	40,000 00
July 13	Montebello School District Bonds	20,000 00
July 16	Glendale City School District Bonds	25,000 00
July 16	Washington Union High School District Bonds	40,000 00
July 16	El Monte School District Bonds	15,000 00
July 16	Oakdale School District Bonds	8,000 00
July 26	Santa Rosa High School District Bonds	15,000 00

July 26	Washington Union High School District Bonds	\$10,000 00
August 6	San Bruno Water Works Improvement Bonds	10,000 00
August 6	City of Tulare Municipal Bonds	10,000 00
August 8	Redwood City School District Bonds	4,000 00
August 8	Lindsay High School District Bonds	5,000 00
August 24	Arcade School District Bonds	10,000 00
August 29	Alhambra Union High School District Bonds	7,000 00
August 29	Crescenta School District Bonds	10,000 00
September 7	Winters School District Bonds	5,109 00
September 8	Los Deltos School District Bonds	14,000 00
September 8	Gonzales Union High School District Bonds	12,000 00
September 15	Modesto Fire Department Bonds	15,000 00
October 6	Vina School District Bonds	16,331 00
October 6	Oakdale Municipal Bonds	5,000 00
October 19	Anderson Valley Union High School District Bonds	7,500 00
October 23	Town of San Anselmo Municipal Bonds	10,000 00
November 2	Lemoore High School District Bonds	10,000 00
November 2	City of Beaumont Improvement Bonds	11,000 00
November 5	Reedley Joint Union High School District Bonds	16,000 00
November 20	Mountain View Municipal Improvement Bonds	10,000 00
November 22	Santa Monica City School District Bonds	10,000 00
December 6	City of Chula Vista School District Bonds	8,000 00

1924—

January 4	City of Santa Cruz Water Bonds	10,000 00
January 10	City of Orange Sewer Bonds	16,000 00
January 10	City of Lakeport Bonds	9,500 00
January 10	Salinas School District Bonds	10,000 00
January 11	City of Winters Waterworks Bonds	5,100 00
January 11	Excelsior Union High School District Bonds	10,000 00
January 18	Huntington Park Municipal Sewer Bonds	10,000 00
January 22	Grass Valley Municipal Improvement Bonds	10,000 00
January 24	San Jose High School District Bonds	10,000 00
January 25	Esparto School District Bonds	22,000 00
January 30	Los Angeles City School District Bonds	1,000,000 00
January 5	Inglewood City School District Bonds	10,000 00
February 7	Beverly Hills School District Bonds	15,000 00
February 7	Redondo Union High School District Bonds	5,000 00
February 16	City of Long Beach Gas System Bonds	10,000 00
February 16	Alvarado School District Bonds	15,000 00
February 16	San Bernardino High School District Bonds	15,000 00
February 16	Mt. Signal Union High School District Bonds	10,000 00
March 3	McFarland Union Grammar School District Bonds	20,000 00
March 7	Venice Union High School District Bonds	10,000 00
March 18	Norwalk School District Bonds	10,000 00
March 26	Brawley Union High School District Bonds	30,000 00
March 27	Romero School District Bonds	16,000 00
April 10	Santa Barbara High School District Bonds	5,000 00
April 11	Lemoore Municipal Improvement Bonds	12,000 00
April 26	Sonoma Valley Union High School District Bonds	15,000 00
May 1	City of Santa Cruz School District Bonds	12,500 00
May 17	Long Beach City High School District Bonds	15,000 00
May 21	Pomona School District Bonds	6,000 00
May 23	Richland School District Bonds	10,000 00
May 24	Figarden School District Bonds	15,000 00
June 3	City of Lodi Municipal Improvement Bonds	13,000 00
June 6	Rising Sun Joint Union School District Bonds	17,000 00
June 14	Folsom Union High School District Bonds	10,000 00
June 20	Orinda Union School District Bonds	10,000 00
June 20	Earlimart School District Bonds	10,000 00

June 20	Pinedale School District Bonds	\$22,000 00
June 25	City of Lemoore Municipal Improvement Bonds	12,000 00
July 1	City of Pittsburg Municipal Improvement Bonds	10,000 00
July 8	City and County of San Francisco Water Bonds	500,000 00
July 8	City and County of San Francisco School Bonds	500,000 00
July 9	Compton Union High School District Bonds	16,000 00
July 9	Long Beach City School District Bonds	4,000 00
July 9	Esparto Union High School District Bonds	7,000 00
July 9	Long Beach City High School District Bonds	4,000 00
July 9	Loomis Union High School District Bonds	5,000 00
July 9	Lake School District Bonds	6,000 00
July 9	Santa Ana School District Bonds	6,000 00
July 17	Ontario School District Bonds	5,000 00
July 18	Los Angeles City High School District Bonds	5,000 00
July 18	Willowbrook School District Bonds	16,500 00
July 18	Bassett School District Bonds	46,000 00
July 19	Eureka High School District Bonds	15,000 00
July 28	City of Los Angeles Municipal Bonds	1,000,000 00
July 28	Beverly Hills School District Bonds	25,000 00
July 28	Lugo School District Bonds	10,000 00
July 28	City of Hawthorne Waterworks Bonds	8,000 00
July 28	Avenue School District Bonds	13,000 00
August 4	City of Pasadena Municipal Improvement Bonds	10,000 00
August 4	Town of Suisun City Municipal Improvement Bonds	15,000 00
August 5	Huntington Park Union High School District Bonds	25,000 00
August 5	Santa Maria Union High School District Bonds	2,000 00
August 5	Owensmouth Union High School District Bonds	5,000 00
August 5	Oxnard Union High School District Bonds	4,000 00
August 5	Redondo Beach City School District Bonds	4,000 00
August 8	Westminister School District Bonds	4,000 00
August 13	Elsinore Union High School District Bonds	15,000 00
August 14	Piedmont School District Bonds	26,000 00
August 14	Paso Robles Union High School District Bonds	12,000 00
August 18	Newman School District Bonds	5,000 00
August 19	San Jose High School District Bonds	7,000 00
August 29	Pacific School District Bonds	15,000 00
September 6	Merced Falls Joint Elementary School District Bonds	12,000 00
Total		\$4,996,206 00

CRIMINAL CASES IN THE SUPREME COURT

No.	Defendant	County	Charge	Judgment
				Date
2451	*O. B. Berry	Los Angeles	Grand larceny	June 18, 1921
2510	*J. K. Woods	Orange	False pretenses	Feb. 11, 1922
2522	Jung Sam	Monterey	Murder	Oct. 31, 1922
2524	Mauro Parisi	Fresno	Murder	Oct. 16, 1922
2530	Jerry Zuvela	Los Angeles	Seduction	June 22, 1922
2532	Wm. Bringham et al.	Los Angeles	Murder	June 2, 1922
2544	*Mike Hinshaw	Los Angeles	Assault	Dec. 15, 1922
2569	Isaac Wolfgang	Los Angeles	Murder	April 2, 1923
2570	Aurela Pompa	Los Angeles	Murder	Mar. 20, 1923
2572	J. V. Hendrix	San Diego	Murder	Mar. 8, 1923
2573	*Hugh Newell	Alameda	Fictitious draft	June 26, 1922
2577	*Mitsushige Tambara	San Francisco	Embezzlement by bailee	Sept. 15, 1922
2580	A. Mendez et al.	Imperial	Murder	April 3, 1923
2598	Clarence Reid	Los Angeles	Murder	May 21, 1923
2613	Martin Sliscovich	Sacramento	Murder	Sept. 26, 1923
2620	Frank LeRoy	Ventura	Burglary	Feb. 26, 1923
2625	A. F. Champion	Los Angeles	Murder	Oct. 6, 1923
2640	Marina Torres	Los Angeles	Pandering	July 6, 1923
2641	*Herman Wilson	San Francisco	Manslaughter	May 5, 1923
2642	R. A. Boggess	Sacramento	Corporate Securities Act, felony	May 2, 1923
2643	Geo. Frank	Los Angeles	Burglary	June 16, 1923
2647	Walter Yeager	Madera	Murder	Dec. 17, 1923
2650	Robert Mathew et al.	Los Angeles	Murder	Dec. 27, 1923
2667	Francisco Casade	Los Angeles	Murder	Jan. 31, 1924
2672	Jack Ferdinand et al.	Los Angeles	Murder	Feb. 1, 1924
2674	Wm. A. Hard et al.	Siskiyou	Murder	Mar. 7, 1924
2686	Isaac Wolfgang	Los Angeles	Motion to vacate judgment	April 2, 1923
2692	*D. E. Collins	Tulare	Manslaughter	June 23, 1923
2693	*Longino Reyes	Alameda	Lewd and lascivious act	Aug. 16, 1923
2694	*Frank D. McGann	Los Angeles	Murder	Nov. 13, 1923
2702	*Alberto Costello et al.	Los Angeles	Grand larceny	Nov. 13, 1923
2711	*D. B. Hoffman	Imperial	Murder	Oct. 27, 1923
2712	Lewis Perry et al.	Los Angeles	Murder	June 9, 1924
2718	*F. E. McClenneen et al.	Los Angeles	Criminal syndicalism	July 11, 1923
2726	John Connelly, alias	Yuba	Murder	Sept. 15, 1924
2727	Alfred Bollinger	Yuba	Murder	Aug. 4, 1924
2742	Chas. Craig, alias	Tehama	Murder	July 30, 1924

Of the 37 cases above reported, 27 were decided in favor of the People. Seven are pending and only 3 were reversed. The People appealed in 12 cases, 3 of which are pending, the remaining 9 being decided in favor of the people. Number 2674 People vs. Hard et al. Sentence in this case committed to life imprisonment, because defendant Hard was under 18 years of age. The death penalty remains as to defendant Erno.

*People's Appeal.

OF THE STATE OF CALIFORNIA.

lower court	Transcript filed	Judgment of supreme court		Status
		Date	Penalty	
Indeterminate.....	April 14, 1922	May 3, 1923	Affirmed.....	Closed.
Indeterminate.....	Nov. 9, 1922	Mar. 1, 1923	Affirmed.....	Closed.
Death.....	Nov. 9, 1922	Mar. 7, 1923	Affirmed.....	Closed.
Death.....	Nov. 15, 1922	Mar. 7, 1923	Affirmed.....	Closed.
Indeterminate.....	Dec. 27, 1922	May 29, 1923	Affirmed.....	Closed.
Death.....	Dec. 12, 1922	Dec. 27, 1923	Affirmed.....	Closed.
Indeterminate.....	Oct. 1, 1923	June 10, 1924	Affirmed.....	Closed.
Death.....	April 27, 1923	Dec. 28, 1923	Affirmed.....	Closed.
Death.....	April 30, 1923	Nov. 26, 1923	Affirmed.....	Closed.
Death.....	May 2, 1923	Dec. 4, 1923	Affirmed.....	Closed.
Indeterminate.....	June 1, 1923	Dec. 21, 1923	Affirmed.....	Closed.
Indeterminate.....	June 15, 1923	Oct. 15, 1923	Affirmed.....	Closed.
Death.....	May 29, 1923	Jan. 21, 1924	Affirmed.....	Closed.
Death.....	June 22, 1923	April 29, 1924	Affirmed.....	Closed.
Death.....	Oct. 19, 1923	May 9, 1924	Affirmed.....	Closed.
Indeterminate.....	Nov. 15, 1923	Dec. 6, 1923	Reversed.....	Closed.
Death.....	Nov. 6, 1923	April 10, 1924	Affirmed.....	Closed.
Indeterminate.....	Jan. 2, 1924	June 6, 1924	Affirmed.....	Closed.
Indeterminate.....	Jan. 18, 1924	May 2, 1924	Affirmed.....	Closed.
Indeterminate.....	Jan. 25, 1924	July 30, 1924	Reversed.....	Closed.
Indeterminate.....	Feb. 25, 1924	April 15, 1924	Reversed.....	Closed.
Death.....	Jan. 15, 1924	Sept. 22, 1924	Affirmed.....	Closed.
Death.....	Feb. 14, 1924	Aug. 4, 1924	Affirmed.....	Closed.
Death.....	Mar. 6, 1924	Oct. 25, 1924	Affirmed.....	Closed.
Death.....	Mar. 20, 1924	Sept. 25, 1924	Affirmed.....	Closed.
Death.....	Mar. 25, 1924	Jan. 15, 1924	Affirmed.....	Closed.
Death.....	April 23, 1924	Oct. 7, 1924	Affirmed.....	Closed.
Indeterminate.....	May 26, 1924	-----	-----	Closed.
Indeterminate.....	June 6, 1924	Oct. 21, 1924	Affirmed.....	Closed.
Indeterminate.....	June 27, 1924	Oct. 28, 1924	Affirmed.....	Closed.
Indeterminate.....	July 3, 1924	Oct. 6, 1924	Affirmed.....	Closed.
10 years minimum.....	July 17, 1924	-----	-----	Pending.
Death.....	July 3, 1924	-----	-----	Pending.
Indeterminate.....	Aug. 11, 1924	-----	-----	Pending.
Death.....	Aug. 21, 1924	-----	-----	Pending.
Death.....	Aug. 27, 1924	-----	-----	Pending.
Death.....	Nov. 22, 1924	-----	-----	Pending.

CRIMINAL CASES IN THE DISTRICT COURT

First April

No.	Defendant	County	Charge	Judgment
				Date
1018	M. Tambara	San Francisco	Embezzlement	Sept. 15, 1921
1019	J. J. McHugh	Alameda	Motor Vehicle Act	Sept. 14, 1921
1063	James Ross	San Francisco	Burglary	April 29, 1922
1068	W. A. Hightower	San Mateo	Murder	Oct. 15, 1921
1071	Wm. Pribnaw	San Francisco	Rape	June 8, 1922
1073	Joe Bennett	Alameda	Lewd and lascivious act	June 23, 1922
1075	Frank Varcarella	Santa Cruz	Murder	July 14, 1922
1076	James Moriarity	San Francisco	Lewd and lascivious act	July 14, 1922
1077	H. H. Newell	Alameda	Fictitious check	June 26, 1922
1079	C. R. Reese	San Francisco	Robbery	July 11, 1922
1080	Wesley May	San Francisco	Poison Act	July 14, 1922
1081	Thos. Haines	Alameda	Rape	July 20, 1922
1082	Nagareno Sapienzo	Fresno	Assault to commit murder	July 12, 1922
1084	William Regan	San Francisco	Selling poison	Aug. 18, 1922
1067	George Graft et al.	Fresno	Murder	July 29, 1922
1088	John Lakenan	Alameda	Grand larceny	Sept. 5, 1922
1089	John D. Knight	San Francisco	Section 288 Penal Code	Sept. 12, 1922
1091	Frank August Arvilla	Alameda	Murder—second degree	Sept. 30, 1922
1095	Pasquale Caizza et al.	Fresno	Arson	July 29, 1922
1096	Clinton Sanders	San Francisco	Grand larceny	Oct. 21, 1922
1096	Clinton Sanders	San Francisco	Violating parole	Oct. 21, 1922
1097	Guisepppe Morotti	Marin	Juvenile Court Act	May 11, 1922
1099	Louis Wallach	San Francisco	Section 270 Penal Code	Nov. 2, 1922
1104	John Martin	San Francisco	Selling poison	Nov. 9, 1922
1106	Joe Demera	Fresno	Arson	Dec. 5, 1922
1107	Xavier Schmah	San Francisco	Manslaughter	Dec. 11, 1922
1108	Justin Thal	San Francisco	Obtaining goods false pretenses	Jan. 3, 1923
1109	Chas. R. Reese	San Francisco	Probable cause	Dec. 16, 1922
1110	Benj. King	San Francisco	Lewd and lascivious act	Dec. 19, 1922
1111	Chas. T. Williams, alias	Alameda	Section 270, Penal Code	Jan. 20, 1923
1112	E. L. Lorden	San Francisco	Embezzlement	Jan. 20, 1923
1113	Roy Hale	San Francisco	Robbery	Jan. 8, 1923
1114	Chester Gray	Alameda	Juvenile Court Act	Jan. 6, 1923
1116	Tony Alexander	Alameda	Manslaughter	Jan. 16, 1923
1117	David J. Gordon	San Francisco	Criminal libel	Jan. 20, 1923
1118	John Ortiz	San Francisco	Simple assault	Jan. 26, 1923
1119	William L. Claiborne	Alameda	Grand larceny	Jan. 20, 1923
1122	Manuel Oraveiro	Monterey	Rape	Feb. 24, 1923
1123	Abraham Spady	Alameda	Assault to commit rape	Feb. 17, 1923
1126	John J. Cornelison	San Mateo	Murder	Jan. 8, 1923
1128	A. Hirano	Santa Clara	Burglary	Jan. 26, 1923
1129	Paul Biglow	San Francisco	Robbery	Mar. 15, 1923
1130	William H. Johnson	Fresno	Murder	Feb. 26, 1923
1131	Thos. J. Walsh	Alameda	Burglary	Mar. 5, 1923
1132	Richard Middleton	Fresno	Murder	Mar. 2, 1923
1134	Dillard Porter et al.	San Francisco	Burglary	Mar. 31, 1923
1135	George Montgomery	San Francisco	Burglary	May 1, 1923
1136	Herman Wilson	San Francisco	Manslaughter	May 1, 1923
1138	James E. Howard	Alameda	Attempted burglary	May 10, 1923
1139	Charles B. Smith	Alameda	Fictitious check	May 17, 1923
1141	Herbert Abbott	San Francisco	Obtained money—false pretenses	June 4, 1923
1142	Joe Onessimo	Monterey	Attempted rape	June 25, 1923
1145	J. Fukuchi	Fresno	Manslaughter	June 18, 1923
1146	Ton Jue	Santa Clara	Poison Act	Jan. 30, 1923
1148	Robert G. Dean	Alameda	Robbery	July 19, 1923
1152	Longino Reyes	Alameda	Lewd and lascivious act	Aug. 16, 1923
1154	Louis Hamil	San Francisco	Section 270 Penal Code	Sept. 1, 1923
1155	Chas. L. Baender	Alameda	Filing forged instruments	Aug. 17, 1923
1156	Joseph McNamara	San Francisco	Burglary	Sept. 8, 1923
1158	Robert R. Ure	Alameda	Murder	Sept. 14, 1923
1161	Marshall Robinson	San Francisco	Forgery	Sept. 28, 1923
1163	Jeff Gailbraith et al.	Alameda	Robbery	Sept. 29, 1923
1164	*Joe James	Fresno	Ex-convict—possession firearms	Oct. 31, 1923
1165	*L. Bertolani	Fresno	Alien possessing firearms	Oct. 31, 1923
1167	James T. Mullins	Fresno	Driving auto while intoxicated	Oct. 19, 1923
1168	James C. Gailbraith	Alameda	Perjury	Nov. 10, 1923
1169	Thomas Pratt	Alameda	Rape	Nov. 7, 1923
1171	Chas. Dillon	Fresno	False account—public money	Oct. 19, 1923
1172	Peter Perrin	Fresno	Obtaining money false pretenses	Oct. 27, 1923
1174	John Miller	Alameda	Burglary	Jan. 7, 1924
1177	Edward G. Ekstromer	San Francisco	Driving while intoxicated	Feb. 9, 1923
1178	John Courtneay	Alameda	Rape	Feb. 28, 1923
1179	Chas. E. Padden	San Francisco	Perjury	Mar. 8, 1923
1180	Bruce Forman	Alameda	Embezzlement	Mar. 3, 1923
1181	Walter Hines	Alameda	Robbery	Mar. 4, 1923
1184	Melville C. Yahne	San Francisco	Inter-state pass. bus—without licence	Mar. 21, 1923

OF APPEAL OF THE STATE OF CALIFORNIA.

late District.

of lower court	Transcript filed	Judgment of appellate court		by supreme court	Status of appeal
		Date	Penalty		
Indeterminate	Oct. 4, 1921	April 14, 1923	Reversed	Granted	See S. C.
6 months county jail	Oct. 8, 1921	April 30, 1923	Affirmed		Closed.
Indeterminate	May 19, 1922	Feb. 21, 1923	Affirmed		Closed.
Life	July 1, 1922	Jan. 18, 1924	Affirmed		Closed.
Indeterminate	June 27, 1922	June 27, 1922	Affirmed		Closed.
Indeterminate	July 7, 1922	Jan. 22, 1923	Affirmed		Closed.
Indeterminate	July 13, 1922	Feb. 26, 1923	Affirmed		Closed.
Indeterminate	July 31, 1922	Feb. 28, 1923	Affirmed		Closed.
Indeterminate	July 22, 1922	April 2, 1923	Reversed	Granted	See S. C.
Indeterminate	July 31, 1922	July 25, 1923	Affirmed		Closed.
Indeterminate	Aug. 2, 1922	Feb. 26, 1923	Affirmed		Closed.
Indeterminate	Aug. 5, 1922	Dec. 5, 1923	Affirmed	Denied	Closed.
Indeterminate	Aug. 11, 1922	Jan. 29, 1923	Affirmed		Closed.
Indeterminate	Sept. 6, 1922	Feb. 26, 1923	Affirmed		Closed.
Indeterminate	Sept. 23, 1922	Feb. 15, 1923	Affirmed		Closed.
Indeterminate	Oct. 3, 1922	Mar. 14, 1923	Affirmed		Closed.
Indeterminate	Oct. 4, 1922	May 8, 1923	Affirmed		Closed.
Indeterminate	Oct. 24, 1922	May 28, 1923	Affirmed	Denied	Closed.
Indeterminate	Nov. 2, 1922	Mar. 24, 1923	Affirmed	Denied	Closed.
Indeterminate	Nov. 3, 1922	Feb. 9, 1923	Affirmed		Closed.
Indeterminate	Nov. 3, 1922	Oct. 1, 1923	Affirmed	Denied	Closed.
1 year county jail and \$1000	Nov. 6, 1922	April 17, 1923	Reversed		Closed.
2 years county jail	Nov. 22, 1922	June 5, 1923	Reversed	Denied	Closed.
Indeterminate	Dec. 18, 1922	Dec. 17, 1923	Affirmed		Closed.
Indeterminate	Dec. 21, 1922	Oct. 15, 1923	Affirmed	Denied	Closed.
Indeterminate	Dec. 26, 1922	May 14, 1923	Affirmed	Denied	Closed.
Indeterminate	Dec. 27, 1922	Feb. 20, 1923	Affirmed	Denied	Closed.
Original writ	July 31, 1922	Jan. 22, 1923	Affirmed		Closed.
Indeterminate	Jan. 5, 1923	Jan. 17, 1924	Affirmed		Closed.
New trial granted	Jan. 8, 1923	Jan. 8, 1923	Affirmed		Closed.
Indeterminate	Jan. 13, 1923	June 14, 1923	Affirmed	Denied	Closed.
Indeterminate	Jan. 24, 1923	Nov. 27, 1923	Affirmed		Closed.
1 year county jail	Jan. 26, 1923	July 18, 1923	Affirmed		Closed.
Indeterminate	Feb. 8, 1923	May 4, 1923	Affirmed		Closed.
6 months county jail	Feb. 9, 1923	Sept. 5, 1923	Affirmed	Denied	Closed.
6 months county jail	Feb. 13, 1923	Mar. 11, 1924	Affirmed		Closed.
Order granting new trial	Feb. 21, 1923	Sept. 1, 1923	Affirmed		Closed.
Indeterminate	Mar. 5, 1923	Oct. 8, 1923	Affirmed		Closed.
Indeterminate	Mar. 8, 1923	Nov. 28, 1923	Affirmed		Closed.
Life	Mar. 21, 1923	Sept. 17, 1923	Affirmed		Closed.
Indeterminate	April 2, 1923	Oct. 22, 1923	Affirmed		Closed.
Indeterminate	April 2, 1923	Dec. 13, 1923	Affirmed		Closed.
Indeterminate	April 6, 1923	Oct. 22, 1923	Affirmed		Closed.
Indeterminate	April 7, 1923				Closed.
Life	April 9, 1923	Jan. 7, 1924	Affirmed		Pending.
Indeterminate	April 19, 1923	Oct. 1, 1923	Affirmed	Denied	Closed.
Indeterminate	May 21, 1923	Oct. 8, 1923	Affirmed		Closed.
Indeterminate	May 21, 1923	Nov. 20, 1923	Reversed	Granted	See S. C.
Indeterminate	June 1, 1923				Pending.
Indeterminate	June 9, 1924	June 9, 1924	Affirmed		Closed.
Indeterminate	June 25, 1923	Jan. 2, 1924	Affirmed		Closed.
Indeterminate	June 27, 1923	Jan. 19, 1924	Affirmed		Closed.
Indeterminate	July 21, 1923	May 11, 1924	Affirmed		Closed.
1 year county jail	July 25, 1923	Mar. 19, 1924	Affirmed		Closed.
Indeterminate	Aug. 3, 1923	April 18, 1924	Affirmed		Closed.
Indeterminate	Aug. 28, 1923	April 7, 1924	Reversed	Granted	See S. C.
2 years county jail	Sept. 12, 1923	Feb. 26, 1924	Reversed		Closed.
Indeterminate	Sept. 17, 1923	July 1, 1924	Affirmed	Denied	Closed.
Indeterminate	Sept. 25, 1923	Feb. 8, 1924	Affirmed		Closed.
Life	Oct. 5, 1923	Sept. 5, 1924	Affirmed		Closed.
Indeterminate	Oct. 15, 1923	Dec. 18, 1923	Affirmed		Closed.
Indeterminate	Oct. 24, 1923	Mar. 10, 1924	Affirmed		Closed.
Order sustaining demurrer	Nov. 21, 1923				Pending.
Demurrer sustained	Nov. 21, 1923	Oct. 6, 1924	Reversed		Closed.
\$500 or 250 days county jail	Dec. 3, 1923	April 29, 1923	Affirmed		Closed.
Indeterminate	Dec. 4, 1923	April 28, 1923	Affirmed	Denied	Closed.
Indeterminate	Dec. 6, 1923	June 6, 1924	Affirmed		Closed.
Indeterminate	Dec. 12, 1923	Aug. 29, 1924	Affirmed	Denied	Closed.
Indeterminate	Dec. 28, 1923	June 7, 1924	Affirmed		Closed.
Indeterminate	Jan. 26, 1924				Pending.
County jail 90 days	Feb. 26, 1924				Pending.
Indeterminate	Mar. 14, 1924	June 12, 1924	Affirmed		Pending.
Indeterminate	Mar. 25, 1924				Pending.
Indeterminate	Mar. 26, 1924	June 17, 1924	Affirmed	Denied	Closed.
Indeterminate	Mar. 27, 1924	July 1, 1924	Affirmed		Closed.
\$25, or 25 days county jail	April 7, 1924				Pending.

CRIMINAL CASES IN THE DISTRICT COURT

First Appellate

No.	Defendant	County	Charge	Judgment
				Date
1185	Leslie Laird	San Francisco	Robbery	Mar. 24, 1924
1186	Burt Taylor, alias	Alameda	Robbery	Mar. 23, 1924
1187	Pasqual Morani	Alameda	Murder	April 3, 1924
1189	Jennie Neids	San Benito	Selling liquor	April 14, 1924
1190	Abraham L. Cohen	San Francisco	Embezzlement	Mar. 29, 1924
1191	Gerard E. De Vreis	Alameda	Failure stop auto after collision	April 17, 1924
1192	*Antone Cardoza	Contra Costa	Possession intoxicating liquors	April 15, 1924
1193	Eliza Potigian	Fresno	Murder	Mar. 14, 1924
1195	Sam Buttulia	Contra Costa	Possession of liquor	
1198	James E. Ramey	Alameda	Incest	May 23, 1924
1199	James Clinton et al.	San Mateo	Burglary	
1200	William O'Brien	San Francisco	Robbery	May 19, 1924
1201	Merritt Higbee	San Mateo	Burglary	May 23, 1924
1202	Francis Blanchard	San Mateo	Carrying tools into jail	April 14, 1924
1203	Del Gibson	San Francisco	Manslaughter	May 22, 1924
1204	S. J. Pearson	Alameda	Obtaining money by false pretenses	June 2, 1924
1205	Samuel Gilbert	Alameda	Lewd and lascivious act	June 2, 1924
1206	J. J. Eiseman et al.	San Francisco	Conspiracy violate Corp. Sec. Act	May 2, 1924
1207	Ralph Shrader	San Francisco	Murder	June 25, 1924
1209	Chas. F. Dillon	Fresno	Embezzlement public funds	June 25, 1924
1210	Pete Ortini	Fresno	Maintaining nuisance—contrib. delin.	June 20, 1924
1211	Clifford Miles	San Francisco	Robbery	July 19, 1924
1213	Henry S. Villa	Alameda	Receiving a bribe	July 18, 1924
1214	Grace Dolphin	San Francisco	Driving auto while intoxicated	Aug. 8, 1924
1215	Edmund Murphy	San Francisco	Rape	Aug. 9, 1924
1220	John Eldridge	San Francisco	Robbery	Aug. 30, 1924
1222	Andrea Mangini	San Francisco	Manslaughter	Sept. 17, 1924
1223	Robert E. Grant et al.	Alameda	Robbery	Sept. 19, 1924
1224	Thomas V. Humphreys	San Francisco	Failure to stop after collision	Sept. 22, 1924
1226	Tillie Schafer	San Francisco	Murder	Sept. 27, 1924
1227	Edmund Murphy	San Francisco	Rape	Oct. 6, 1924
1228	W. G. Stevens	Alameda	Fictitious check	Oct. 3, 1924
1229	Harry Ewing	San Francisco	Lewd and lascivious act	Oct. 11, 1924
1235	Oliver Beckland	San Francisco	Lewd and lascivious act	Oct. 15, 1924
1236	Chas. B. George	San Francisco	Lewd and lascivious act	Oct. 25, 1924
1237	Ernest Booth et al.	Alameda	Robbery	Nov. 21, 1924
1238	A. Schomig	Alameda	Violation Real Estate Act	Dec. 5, 1924

*People Appeal. Three cases were People's Appeals, 1 of which is pending, 1 dismissed, and 1 reversed, which makes 73 cases affirmed, 9 cases reversed, 30 cases pending and 1 dismissed. Of the 9 cases reversed, 4 were decided in favor of the People upon appeal to Supreme Court. A hearing is being requested on one other reversal, Number 1187, Pasqual Morani.

OF APPEAL OF THE STATE OF CALIFORNIA.

District—Concluded.

of lower court Penalty	Transcript filed	Judgment of appellate court		by supreme court	Status of appeal
		Date	Penalty		
Indeterminate.....	April 7, 1924	Nov. 5, 1924	Affirmed.....		Closed.
Indeterminate.....	April 9, 1924	Dec. 15, 1925	Affirmed.....		Closed.
Indeterminate.....	April 16, 1924				Pending.
\$1000 or 1 year county jail.....	April 26, 1924	Dec. 11, 1924	Affirmed.....		Closed.
Indeterminate.....	April 28, 1924				Pending.
6 months county jail.....	April 29, 1924	Oct. 15, 1924	Affirmed.....	Denied.	Closed.
Order sustaining demurrer.....	May 2, 1924	Oct. 14, 1924	Dismissed.....		Closed.
Life.....	May 9, 1924	Oct. 20, 1924	Affirmed.....		Closed.
	May 22, 1924	Dec. 31, 1924	Affirmed.....		Closed.
Indeterminate.....	June 9, 1924	Dec. 3, 1924	Affirmed.....		Closed.
	June 11, 1924	Dec. 16, 1924	Reversed.....		Closed.
Indeterminate.....	June 13, 1924	Dec. 6, 1924	Affirmed.....		Closed.
Indeterminate.....	June 14, 1924	Dec. 16, 1924	Reversed.....		Closed.
Indeterminate.....	June 14, 1924				Pending.
Indeterminate.....	June 16, 1924				Pending.
Indeterminate.....	June 18, 1924	Nov. 7, 1924	Affirmed.....		Closed.
Indeterminate.....	June 24, 1924				Pending.
Indeterminate.....	July 10, 1924				Pending.
Indeterminate.....	July 15, 1924				Pending.
Life.....	July 17, 1924				Pending.
Indeterminate.....	July 21, 1924	Dec. 10, 1924	Affirmed.....		Closed.
3 years 6 months county jail.....	Aug. 6, 1924				Pending.
Indeterminate.....	Aug. 12, 1924				Pending.
Indeterminate.....	Aug. 30, 1924				Pending.
One suspended license, \$300 or 150 days.....	Sept. 4, 1924				Pending.
Order denying motion to vacate.....	Sept. 22, 1924				Pending.
Indeterminate.....	Oct. 14, 1924				Pending.
Indeterminate.....	Oct. 9, 1924				Pending.
Order denying once in jeopardy.....	Oct. 16, 1924				Pending.
Indeterminate.....	Oct. 21, 1924				Pending.
Order denying motion to vacate.....	Oct. 21, 1924				Pending.
Indeterminate.....	Oct. 29, 1924				Pending.
Indeterminate.....	Nov. 12, 1924				Pending.
Indeterminate.....	Nov. 24, 1925	Jan. 12, 1925	Affirmed.....		Closed.
Indeterminate.....	Nov. 24, 1924				Pending.
Indeterminate.....	Dec. 1, 1924				Pending.
\$200 or 100 days county jail.....	Dec. 4, 1925				Pending.

CRIMINAL CASES IN THE DISTRICT COURT

Second Appel

No.	Defendant	County	Charge	Judgment
				Date
816	H. A. Ketelle	Los Angeles	Practicing medicine.	May 25, 1921
825	A. E. Hunt	San Bernardino	Practicing medicine.	June 6, 1921
878	H. A. C. Graff	Los Angeles	Forgery	Nov. 28, 1921
879	Roy R. Lauman.	Los Angeles	False proof of loss	Nov. 28, 1921
888	R. D. Young	Los Angeles	Practicing medicine.	Feb. 21, 1922
894	M. Iverson	Los Angeles	Practicing medicine	Feb. 3, 1922
901	Geo. Revnolds.	Kern	Rape	Mar. 28, 1922
903	Joseph Studer	Los Angeles	Murder	April 17, 1922
904	J. K. Woods	Orange	False pretenses.	Feb. 11, 1922
907	W. J. Anderson	Los Angeles	Bribery	April 19, 1922
909	James De Voore et al.	Kern	Burglary	May 20, 1922
911	J. B. Clark	Los Angeles	Robbery	June 9, 1922
917	Augustine Herrara.	Kern	Rape	June 29, 1922
918	John H. Vitelle	Kern	Assault with intent to kill.	July 6, 1922
919	Addison Greer.	Tulare	Murder	July 17, 1922
921	W. L. Barnard et al.	Los Angeles	Conspiracy	July 24, 1922
922	L. L. Magee	Los Angeles	Assault with deadly weapon	July 18, 1922
923	A. G. Fouts	Los Angeles	Burglary	July 27, 1922
924	M. F. Kady	Santa Barbara	Arson.	July 28, 1922
926	W. M. Pickens	Kern	Robbery and assault	June 6, 1922
927	Wm. Klopfer	Los Angeles	Forgery	July 24, 1922
928	Frank Dominguez.	Los Angeles	Robbery	Aug. 19, 1922
931	Herbert Wilson	Los Angeles	Murder	Sept. 5, 1922
933	H. C. Saunders	Orange	Practicing medicine	Sept. 18, 1922
934	Tom Estrada	Los Angeles	Murder	Sept. 18, 1922
936	Barry Gordon	Los Angeles	Assault to commit murder.	Oct. 5, 1922
937	W. R. Goulding	Los Angeles	Robbery	Sept. 18, 1922
938	Louise Gonzalez	Ventura	Misdemeanor	Sept. 25, 1922
939	John Sheleste	Los Angeles	Murder	Sept. 20, 1922
940	Fay Alma Smith	Los Angeles	Murder	Oct. 10, 1922
941	Robert Brown.	Los Angeles	Murder.	Oct. 30, 1922
945	Calvin Rowell et al.	Los Angeles	Murder.	May 13, 1922
946	Otha F. Britt	Los Angeles	Rape	Oct. 9, 1922
947	Howard E. Kelly	Los Angeles	Burglary	Oct. 20, 1922
949	Frank W. Mitchell.	Kern	Rape	Nov. 20, 1922
950	Aubrey Norman et al.	San Diego	Operating auto without permission.	Sept. 21, 1922
953	Roscoe Thurman	Imperial	Criminal syndicalism.	Oct. 5, 1922
954	Salvadore Mendival.	Los Angeles	Robbery	Nov. 6, 1922
955	John C. Brown	Los Angeles	Forgery	Nov. 24, 1922
956	Annette Flaherty	Los Angeles	Receiving stolen property.	Oct. 30, 1922
958	Mason Brown.	Los Angeles	Pandering.	Dec. 2, 1922
960	Austin E. Bentley	Los Angeles	Burglary	Dec. 15, 1922
961	Edward F. Talkington	San Bernardino.	Murder	Nov. 15, 1922
963	Samuel Hansen.	Orange	Forgery	Dec. 16, 1922
964	Mike Henshaw	Los Angeles	Assault	Dec. 15, 1922
965	Frank Golsh	San Diego	Murder.	Oct. 19, 1922
966	Paul Graham	Tulare	Murder.	Dec. 18, 1922
967	A. J. Morganstern.	San Diego	Disbarment proceedings	Jan. 7, 1922
968	G. H. Knight.	Tulare	Lewd and lascivious act.	Dec. 30, 1922
969	W. E. Groves.	Los Angeles	Robbery	Dec. 29, 1922
971	E. E. McCalla et al.	Los Angeles	Violation Corporate Securities Act	Jan. 20, 1923
972	Felix Thornton	Kern	Criminal syndicalism	Dec. 30, 1922
973	J. P. Simonsen.	Los Angeles	Violation Corporate Securities Act	Dec. 28, 1922
974	Harry Y. Cohen.	Los Angeles	Lewd and lascivious conduct	Jan. 26, 1923
975	Edward Patterson.	Los Angeles	Perjury	Jan. 26, 1923
976	E. A. McNabb	Los Angeles	Robbery	Jan. 20, 1923
977	E. A. McNabb et al.	Los Angeles	Robbery	Jan. 23, 1923
978	Pete Arvizu.	Orange	Assault.	Jan. 26, 1923
979	John Navarro et al.	Los Angeles	Rape.	Jan. 29, 1923
980	L. M. Johnson	Los Angeles	Obtaining money false pretenses.	Feb. 5, 1923
982	Arthur C. Stuckrold.	San Diego	Bigamy	Jan. 23, 1923
986	Frank Leroy	Ventura	Burglary	Feb. 26, 1923
988	T. M. Daniels.	Los Angeles	Money—false pretenses.	Mar. 5, 1922
989	J. C. Hubbard	Los Angeles	Murder.	Feb. 21, 1923
990	W. A. Stutsman	Los Angeles	Obtaining money—false pretenses	Mar. 29, 1923
993	David Yompolski.	Los Angeles	Receiving stolen property.	April 2, 1923
994	R. L. Batley	Los Angeles	Forgery	Mar. 30, 1923
995	Peter J. Perry.	Los Angeles	Robbery	April 7, 1923
996	E. W. Baker	Santa Barbara.	Embezzlement.	Mar. 27, 1923
997	Herman De Vaughn.	Los Angeles	Grand larceny.	April 21, 1923
999	John Hernandez	San Bernardino.	Rape.	April 2, 1923
1000	Roy Leonard et al.	Los Angeles	Criminal syndicalism.	Mar. 21, 1923
1001	J. Miller	Los Angeles	Grand larceny.	April 12, 1923
1003	Geo. W. Fellows.	Orange.	Sex perversion.	April 27, 1923

OF APPEAL OF THE STATE OF CALIFORNIA.

late District.

of lower court	Transcript filed	Judgment of appellate court		Hearing by supreme court	Status of appeal
Penalty		Date	Penalty		
90 days county jail	July 11, 1921	Feb. 25, 1924	Affirmed		Closed.
60 days county jail	July 27, 1921	June 16, 1922	Affirmed		Closed.
Set aside information	Dec. 29, 1922	Jan. 18, 1923	Reversed	Denied.	Closed.
Indeterminate	Oct. 31, 1922	Nov. 20, 1922	Reversed	Denied.	Closed.
\$500 fine	April 4, 1922	Oct. 16, 1922	Affirmed		Closed.
90 days county jail	April 26, 1922	Feb. 25, 1924	Affirmed		Closed.
Indeterminate	May 19, 1922	Jan. 16, 1923	Affirmed		Closed.
Indeterminate	Dec. 12, 1922	Dec. 30, 1923	Reversed	Denied.	Closed.
Indeterminate	Dec. 19, 1922	Jan. 3, 1923	Affirmed	Denied.	Closed.
Indeterminate	June 29, 1922	May 16, 1923	Affirmed		Closed.
Indeterminate	July 14, 1922	Feb. 23, 1923	Affirmed		Closed.
Indeterminate	July 25, 1922	Feb. 26, 1923	Affirmed		Closed.
Indeterminate	Aug. 25, 1922	Feb. 15, 1923	Affirmed		Closed.
Indeterminate	Aug. 25, 1922	April 17, 1923	Reversed	Denied.	Closed.
Life	Aug. 25, 1922	Jan. 8, 1923	Affirmed		Closed.
Indeterminate	Sept. 5, 1922	Aug. 29, 1923	Reversed		Closed.
Indeterminate	Sept. 8, 1922	Jan. 19, 1923	Affirmed	Denied.	Closed.
Indeterminate	Sept. 8, 1922	Mar. 3, 1923	Affirmed		Closed.
Indeterminate	Sept. 5, 1922	Feb. 2, 1923	Affirmed	Denied.	Closed.
Indeterminate	Sept. 13, 1922	Mar. 15, 1923	Affirmed	Denied.	Closed.
Indeterminate	Sept. 14, 1922	Mar. 7, 1923	Affirmed	Denied.	Closed.
Indeterminate	Sept. 25, 1922	Feb. 27, 1922	Affirmed	Denied.	Closed.
Life	Oct. 10, 1922	April 10, 1923	Affirmed		Closed.
120 days county jail	Oct. 18, 1922	Mar. 12, 1923	Affirmed		Closed.
Indeterminate	Oct. 18, 1922	Jan. 19, 1923	Reversed		Closed.
Indeterminate	Nov. 1, 1922	Feb. 24, 1923	Affirmed	Denied.	Closed.
Indeterminate	Nov. 2, 1922	Jan. 23, 1923	Affirmed		Closed.
1 year county jail	Nov. 8, 1922	Jan. 15, 1923	Affirmed		Closed.
Life	Nov. 17, 1922	May 15, 1923	Affirmed	Denied.	Closed.
Indeterminate	Nov. 17, 1922	Mar. 5, 1923	Affirmed	Denied.	Closed.
Indeterminate	Nov. 20, 1922	May 4, 1923	Affirmed	Denied.	Closed.
Life	Nov. 25, 1922	Oct. 4, 1923	Affirmed	Denied.	Closed.
Indeterminate	Nov. 25, 1922	June 26, 1923	Affirmed		Closed.
Indeterminate	Dec. 8, 1922	Jan. 18, 1923	Affirmed		Closed.
Indeterminate	Dec. 7, 1922	April 5, 1923	Affirmed		Closed.
Indeterminate	Dec. 15, 1922	May 16, 1923	Affirmed		Closed.
Indeterminate	Dec. 21, 1922	May 8, 1923	Reversed		Closed.
Indeterminate	Dec. 22, 1922	June 29, 1923	Affirmed		Closed.
Indeterminate	Dec. 22, 1922	April 6, 1923	Affirmed	Denied.	Closed.
Indeterminate	Dec. 22, 1922	April 25, 1923	Affirmed		Closed.
Indeterminate	Jan. 5, 1923	April 24, 1923	Affirmed		Closed.
Indeterminate	Jan. 8, 1923	July 11, 1923	Affirmed		Closed.
Indeterminate	Jan. 11, 1923	July 23, 1923	Affirmed		Closed.
Indeterminate	Jan. 18, 1923	May 4, 1923	Affirmed	Denied.	Closed.
Indeterminate	Jan. 19, 1923	Aug. 3, 1923	Reversed	Granted.	See S. C.
Life	Jan. 20, 1923	Sept. 1, 1923	Affirmed	Denied.	Closed.
Indeterminate	Jan. 31, 1923	July 3, 1923	Affirmed		Closed.
Disbarred	June 5, 1922	April 17, 1923	Affirmed		Closed.
Indeterminate	Feb. 7, 1923	July 18, 1923	Affirmed		Closed.
Indeterminate	Feb. 9, 1923	Sept. 19, 1923	Affirmed	Denied.	Closed.
\$2000 fine**	Feb. 19, 1923	Sept. 28, 1923	Affirmed	Denied.	See S. C.
Indeterminate	Feb. 19, 1923	Sept. 20, 1923	Reversed		Closed.
Indeterminate	Feb. 21, 1923	Oct. 9, 1923	Affirmed		Closed.
18 months county jail	Feb. 27, 1923	June 15, 1923	Affirmed		Closed.
Indeterminate	Feb. 28, 1923	Oct. 25, 1923	Reversed	Denied.	Closed.
Indeterminate	Mar. 2, 1923	Oct. 25, 1923	Affirmed	Denied.	Closed.
Indeterminate	Mar. 2, 1923	Sept. 20, 1923	Affirmed	Denied.	Closed.
Indeterminate	Mar. 6, 1923	July 23, 1923	Affirmed		Closed.
Indeterminate	Mar. 12, 1923	July 9, 1923	Affirmed		Closed.
Indeterminate	Mar. 15, 1923	July 23, 1923	Affirmed		Closed.
Indeterminate	Mar. 28, 1923	Oct. 8, 1923	Affirmed		Closed.
Indeterminate	April 11, 1923	Sept. 17, 1923	Affirmed	Granted.	See S. C.
Indeterminate	April 12, 1923	Nov. 27, 1923	Reversed		Closed.
Indeterminate	April 13, 1923	Oct. 2, 1923	Reversed		Closed.
Indeterminate	April 18, 1923	Mar. 7, 1924	Reversed		Closed.
Indeterminate	May 5, 1923	Oct. 8, 1923	Affirmed		Closed.
Indeterminate	May 5, 1923	July 9, 1923	Affirmed		Closed.
Indeterminate	May 7, 1923	July 23, 1923	Affirmed		Closed.
Indeterminate	May 14, 1923	Nov. 3, 1923	Affirmed		Closed.
Indeterminate	May 14, 1923	Aug. 25, 1923	Affirmed	Denied.	Closed.
Indeterminate	May 18, 1923	Oct. 8, 1923	Affirmed		Closed.
Indeterminate	May 21, 1923	Mar. 7, 1924	Reversed		Closed.
Indeterminate	May 24, 1923	Nov. 1, 1923	Affirmed	Denied.	Closed.
Indeterminate	May 31, 1923	Aug. 27, 1923	Affirmed		Closed.

CRIMINAL CASES IN THE DISTRICT COURT

Second Appellate

No.	Defendant	County	Charge	Judgment
				Date
1005	Burr Rabbitt	Kern	Rape	April 19, 1923
1006	Harold Brownlee	Los Angeles	Burglary	May 3, 1923
1007	Gilbert Cross	Tulare	Selling narcotics	May 4, 1923
1010	F. E. Alford	San Bernardino	Felony	May 5, 1923
1011	M. Pavan	Kern	Maintaining common nuisance	May 7, 1923
1012	Joe Fiegelman	Los Angeles	Grand larceny	June 8, 1923
1013	Hugh Smith	San Diego	Violating Wright Act	May 28, 1923
1014	Paul Ware et al.	Los Angeles	Criminal syndicalism	May 15, 1923
1016	Arthur Moore	San Diego	Rape	June 16, 1923
1017	Wm. Hinkle	San Diego	Bookmaking	June 5, 1923
1019	Geo. Frank	Los Angeles	Burglary	June 16, 1923
1021	D. E. Collins	Tulare	Manslaughter	June 22, 1923
1022	F. E. McClennehan et al.	Los Angeles	Criminal syndicalism	July 11, 1923
1023	Victor Putty	Los Angeles	Violation of Wright Act	June 29, 1923
1024	W. S. Green	Riverside	Assault	June 18, 1923
1025	Harold De Vore	Los Angeles	Grand larceny	May 8, 1923
1026	Marino Torres	Los Angeles	Pandering	July 6, 1923
1027	Gaudalupe Ramirez	Los Angeles	Assault with intent to commit murder	July 12, 1923
1029	Willis Haines	Tulare	Sex perversion	July 23, 1923
1030	H. J. Grabie	Los Angeles	Receiving stolen property	June 22, 1923
1031	O. D. Hadley	Imperial	Conspiracy	July 26, 1923
1032	O. D. Hadley et al.	Imperial	Violation Auto Bus Transportation Act	July 26, 1923
1033	Frederick Ernsing	Imperial	Violation Auto Bus Transportation Act	July 26, 1923
1036	J. F. Froehlich	San Luis Obispo	Grand larceny	April 30, 1923
1037	Howard L. Boyd	Los Angeles	Grand larceny	Sept. 4, 1923
1039	Vincente Martinez	Los Angeles	Grand larceny	Sept. 22, 1923
1040	Richard Carrillo	Los Angeles	Assault—intent to commit rape	Sept. 18, 1923
1042	Fred Grant White	Los Angeles	Forgery	Oct. 23, 1923
1043	Elmer Berry	Tulare	Burning insured prop., int. to defraud	Oct. 3, 1923
1044	Roy Oakleaf et al	Los Angeles	Robbery	Oct. 15, 1923
1045	Geo. Le Page	Kern	Obtaining money false pretenses	Sept. 25, 1923
1046	Cruz Salaz	Los Angeles	Murder	Oct. 26, 1923
1048	F. C. Cox	Los Angeles	Perjury	Oct. 16, 1923
1049	C. A. Heinrich	Los Angeles	Attempted grand larceny	Oct. 29, 1923
1050	Florencio Jaramillo	Los Angeles	Grand larceny	Nov. 1, 1923
1051	F. W. Vanderbogert	Los Angeles	Rape	Oct. 22, 1923
1052	Dan Farrell et al	Los Angeles	Burglary	Nov. 1, 1923
1053	Angel Savada	Los Angeles	Grand larceny	Oct. 23, 1923
1054	John Deturi	Los Angeles	Robbery	Nov. 2, 1923
1055	Albert S. Zink	Los Angeles	Forgery	Nov. 2, 1923
1056	Victor Torterice	Orange	Perjury	Oct. 23, 1923
1057	G. L. Skinner	Los Angeles	Fictitious check	Oct. 29, 1923
1058	Louis Costa	Los Angeles	Murder	Nov. 9, 1923
1060	Macon F. Irby	Los Angeles	Robbery	Oct. 26, 1923
1061	Frank D. McGann	Los Angeles	Murder	Nov. 13, 1923
1062	Albert Scott	Los Angeles	Burglary	Oct. 11, 1923
1063	Albert Costello et al	Los Angeles	Grand larceny	Nov. 13, 1923
1064	B. B. Hoffman	Imperial	Murder	Oct. 27, 1923
1065	Reuben H. Orenstein	Los Angeles	Grand larceny	Nov. 19, 1923
1067	Thomas F. Gero	Los Angeles	Grand larceny	Dec. 1, 1923
1068	Michael Degnan	Los Angeles	Rape and assault—intent to murder	Dec. 22, 1923
1070	Joe Gonzales	Los Angeles	Grand larceny	Dec. 12, 1923
1073	Jose Ylarr	Los Angeles	Murder	Dec. 27, 1923
1074	Joseph Forster	Los Angeles	Burglary	Jan. 9, 1924
1077	Frank Ellena	San Bernardino	Violating Motor Vehicle Act	Jan. 2, 1924
1078	R. C. Jones	Los Angeles	Robbery	Jan. 5, 1924
1079	D. G. Revley et al	Los Angeles	Obtaining money false pretenses	Jan. 25, 1924
1081	Robert Gray	Los Angeles	Violation Wright Act	Feb. 1, 1924
1082	E. P. Gotz	Los Angeles	Assault—intent to commit murder	Jan. 21, 1924
1084	Harry De Windt	Imperial	Embezzlement	Nov. 23, 1923
1085	Murphy Williams et al.	Los Angeles	Murder	Dec. 27, 1923
1087	Murdoch Kelly	Los Angeles	Embezzlement	Feb. 4, 1924
1088	John Gianello	Los Angeles	Robbery	Feb. 1, 1924
1089	G. A. Helmlinger	Los Angeles	Grand larceny	Feb. 4, 1924
1091	M. S. Reid	Kings	Burglary	Feb. 13, 1924
1092	J. M. Edwards	Los Angeles	Grand larceny	Feb. 15, 1924
1093	Yreno Sanchez	Los Angeles	Grand larceny	Feb. 18, 1924
1094	C. Williams	Los Angeles	Receiving stolen property	Feb. 7, 1924
1095	Channing Follette	Los Angeles	Perjury	Feb. 9, 1924
1096	Louise Norcross et al.	Los Angeles	Violating Wright Act	Feb. 26, 1924
1097	Louise Norcross	Los Angeles	Violating Wright Act	Feb. 26, 1924
1098	Wm. S. Clark	Los Angeles	Violating Wright Act	Feb. 26, 1924
1099	Joseph Camperlingo	Los Angeles	Felon possessing pistol	Feb. 14, 1924
1100	Refugio Mendez	Ventura	Assault—intent to commit murder	Feb. 11, 1924
1101	Guy V. Jenkins	San Diego	Arson	Feb. 9, 1924

OF APPEAL OF THE STATE OF CALIFORNIA.

District—Continued.

of lower court	Transcript filed	Judgment of appellate court		Hearing by supreme court	Status of appeal
		Date	Penalty		
Indeterminate	June 6, 1923	Oct. 29, 1923	Affirmed		Closed.
Indeterminate	June 8, 1923	Oct. 8, 1923	Affirmed		Closed.
250 days county jail	June 13, 1923	Nov. 19, 1923	Reversed		Closed.
Indeterminate		June 25, 1923	Affirmed		Closed.
1 year county jail and \$1000.	June 27, 1923	Oct. 8, 1923	Affirmed		Closed.
Indeterminate	July 14, 1923	Jan. 17, 1924	Affirmed		Closed.
60 days county jail	July 16, 1923	Nov. 5, 1923	Reversed		Closed.
Indeterminate	July 17, 1923	April 30, 1924	Reversed		Closed.
Indeterminate	July 23, 1923	Nov. 1, 1923	Affirmed		Closed.
30 days county jail	July 23, 1923	Nov. 10, 1923	Affirmed	Denied	Closed.
Indeterminate	July 26, 1923	Dec. 28, 1923	Affirmed	Granted	See S. C.
Indeterminate	July 31, 1923	Mar. 29, 1924	Reversed	Granted	See S. C.
Indeterminate	Aug. 2, 1923	June 12, 1923	Reversed	Granted	See S. C.
\$500 or 250 days county jail	Aug. 2, 1923	Nov. 27, 1923	Affirmed		Closed.
Indeterminate	Aug. 7, 1923	Jan. 10, 1924	Affirmed		Closed.
Committed to Whittier State School	Aug. 7, 1923	Nov. 5, 1923	Affirmed		Closed.
Indeterminate	Aug. 8, 1923	Nov. 3, 1923	Reversed	Granted	See S. C.
Indeterminate	Aug. 8, 1923	Nov. 8, 1923	Affirmed		Closed.
Indeterminate	Aug. 23, 1923	Nov. 13, 1923	Affirmed		Closed.
Indeterminate	Sept. 7, 1923	May 8, 1924	Affirmed		Closed.
Case dismissed*	Oct. 8, 1923	Mar. 27, 1924	Affirmed	Denied	Closed.
Case dismissed*	Oct. 8, 1923	Mar. 27, 1924	Affirmed	Denied	Closed.
Case dismissed*	Oct. 8, 1923	Mar. 27, 1924	Affirmed	Denied	Closed.
Indeterminate	Oct. 5, 1923	Feb. 4, 1924	Affirmed		Closed.
Indeterminate	Oct. 18, 1923	May 15, 1924	Affirmed	Denied	Closed.
Indeterminate	Oct. 29, 1923	Feb. 11, 1924	Affirmed		Closed.
Indeterminate	Oct. 29, 1923	Mar. 8, 1924	Affirmed		Closed.
Indeterminate	Nov. 22, 1923	April 24, 1924	Affirmed		Closed.
Indeterminate	Nov. 3, 1923	Dec. 10, 1923	Affirmed	Denied	Closed.
Indeterminate	Nov. 6, 1923	Mar. 25, 1924	Affirmed		Closed.
Indeterminate	Nov. 7, 1923	Feb. 11, 1924	Affirmed		Closed.
Indeterminate	Nov. 26, 1923	Mar. 12, 1924	Reversed		Closed.
Indeterminate	Nov. 16, 1923	Feb. 11, 1924	Affirmed		Closed.
5 years	Nov. 28, 1923	Feb. 6, 1924	Affirmed	Denied	Closed.
Indeterminate	Nov. 30, 1923	Dec. 13, 1923	Affirmed		Closed.
Indeterminate	Nov. 22, 1923	Mar. 29, 1924	Affirmed		Closed.
Indeterminate	Nov. 22, 1923	May 3, 1924	Affirmed		Closed.
Indeterminate	Nov. 30, 1923	Feb. 11, 1924	Affirmed		Closed.
Indeterminate	Nov. 28, 1923	Feb. 11, 1924	Affirmed		Closed.
Indeterminate	Dec. 4, 1923	Feb. 11, 1924	Affirmed		Closed.
Indeterminate	Nov. 28, 1923	Mar. 6, 1924	Affirmed	Denied	Closed.
Indeterminate	Dec. 6, 1923	Jan. 28, 1924	Affirmed	Denied	Closed.
Indeterminate	Dec. 20, 1923	May 8, 1924	Reversed		Closed.
Indeterminate	Dec. 3, 1923	May 27, 1924	Reversed		Closed.
Indeterminate	Jan. 3, 1924	April 29, 1924	Reversed	Granted	See S. C.
Indeterminate	Nov. 27, 1923	Mar. 13, 1924	Affirmed		Closed.
Indeterminate	Dec. 13, 1923	May 7, 1924	Reversed	Granted	See S. C.
Not less than 10 years	Dec. 22, 1923	May 22, 1924	Reversed	Granted	See S. C.
Indeterminate	Dec. 26, 1923	Feb. 25, 1924	Affirmed		Closed.
Indeterminate	Jan. 7, 1924	April 18, 1924	Affirmed		Closed.
Indeterminate	Feb. 4, 1924				Pending.
Indeterminate	Jan. 10, 1924	April 21, 1924	Affirmed		Closed.
Life	Feb. 18, 1924	July 29, 1924	Affirmed		Closed.
Indeterminate	Feb. 15, 1924	May 24, 1924	Affirmed		Closed.
1 year	Feb. 4, 1924	June 14, 1924	Affirmed	Denied	Closed.
Indeterminate	Feb. 5, 1924	April 7, 1924	Affirmed		Closed.
Indeterminate	Mar. 4, 1924	June 2, 1924	Affirmed	Denied	Closed.
9 months	Mar. 4, 1924	May 29, 1924	Affirmed		Closed.
Indeterminate	Feb. 20, 1924	Mar. 12, 1924	Affirmed		Closed.
1 to 10 years	Feb. 25, 1924	May 12, 1924	Affirmed		Closed.
Indeterminate	Feb. 29, 1924	July 8, 1924	Affirmed		Closed.
Indeterminate	April 4, 1924	Nov. 12, 1924	Affirmed		Closed.
Indeterminate	Mar. 4, 1924	July 21, 1924	Affirmed		Closed.
Indeterminate	Mar. 6, 1924	Oct. 6, 1924	Affirmed	Denied	Closed.
Indeterminate	Mar. 15, 1924	June 28, 1924	Reversed		Closed.
Indeterminate	April 6, 1924				Pending.
Indeterminate	April 7, 1924	May 26, 1924	Affirmed		Closed.
6 months	April 10, 1924	April 11, 1924	Affirmed		Closed.
Indeterminate	Mar. 21, 1924				Pending.
4 months county jail	April 4, 1924				Pending.
4 months county jail	April 4, 1924				Pending.
4 months county jail	April 4, 1924				Pending.
Indeterminate	April 4, 1924	Oct. 30, 1924	Affirmed		Closed.
Indeterminate	Mar. 26, 1924	June 19, 1924	Affirmed		Closed.
Indeterminate	Mar. 26, 1924	June 9, 1924	Reversed		Closed.

CRIMINAL CASES IN THE DISTRICT COURT

Second Appellate

No.	Defendant	County	Charge	Judgment
				Date
1102	Chas. L. Whitaker	Los Angeles	Forgery of endorsement	Mar. 18, 1924
1104	Arthur Cook	Los Angeles	Grand larceny	Mar. 6, 1924
1105	Vivian Walker	San Diego	Obtaining money false pretenses	Jan. 30, 1924
1106	Wallace K. Hamilton	San Diego	Rape	Feb. 5, 1924
1107	R. E. Lind	Los Angeles	Lewd and lascivious conduct	April 1, 1924
1108	W. A. Faust	Los Angeles	Assault with deadly weapon	April 1, 1924
1110	Harry P. Smith	Imperial	Grand larceny	Mar. 14, 1924
1111	L. O. Wilcox	Inyo	Grand larceny	April 8, 1924
1113	Dawes Rogers	Los Angeles	Murder	April 17, 1924
1116	B. T. Vernon	Los Angeles	Murder	May 1, 1924
1117	E. D. Howell	Los Angeles	Robbery	April 21, 1924
1118	John J. Mullin	Los Angeles	Robbery	May 5, 1924
1120	James F. Morrissey	Los Angeles	Assault—intent to commit murder	May 5, 1924
1121	Barney Brannon	Los Angeles	Assault—intent to commit murder	May 5, 1924
1122	Tony Trajonovich	Los Angeles	Rape	May 8, 1924
1125	Wm. C. Borchers	Los Angeles	Embezzlement	May 15, 1924
1126	E. H. W. Albrextondare	Orange	Violation Medical Practice Act	May 10, 1924
1127	Pearl Redmond	Los Angeles	Robbery	May 16, 1924
1129	Floyd Simmons	Los Angeles	Robbery	May 29, 1924
1130	Joseph J. Lanzit	Los Angeles	Attempt to commit murder	June 5, 1924
1131	Thomas Morgan	Imperial	Perjury	May 16, 1924
1132	H. H. Morgan	Imperial	Perjury	May 16, 1924
1133	Sam Nelson	Los Angeles	Embezzlement	May 20, 1924
1134	John E. Huling	San Bernardino	Conspiracy to defraud	April 23, 1924
1135	Ramone Gonzales	Los Angeles	Attempted robbery	May 14, 1924
1136	J. J. Kelly	Los Angeles	Murder and violation Motor Vehicle Act	June 10, 1924
1137	L. F. Rose	Los Angeles	Embezzlement	June 12, 1924
1138	Pete Wardy et al	San Bernardino	Violating Wright Act	June 12, 1924
1142	Margaret B. Willis	Los Angeles	Murder	June 12, 1924
1145	C. V. Clark et al	Los Angeles	Escape	June 23, 1924
1146	E. Moronate	Los Angeles	Having narcotics in possession	June 30, 1924
1147	W. H. Yates	Los Angeles	Robbery	June 23, 1924
1148	Chas. R. Nolan	Santa Barbara	Murder	June 28, 1924
1149	E. Drew Clark	San Diego	Murder	April 3, 1924
1150	Joe Maciel	Tulare	Assault—intent to commit murder	July 21, 1924
1151	Victoriano Perez	Kern	Forgery	June 30, 1924
1152	Chas. W. Crotty	Los Angeles	Grand larceny	July 28, 1924
1153	S. W. Gordon	Los Angeles	Assault with deadly weapon	July 25, 1924
1154	Jack Black et al	Los Angeles	Burglary	Aug. 12, 1924
1155	Lorenzo Rodriguez	San Diego	Lewd and lascivious conduct	June 23, 1924
1156	Don Holmes et al	San Diego	Juvenile Court Law	June 14, 1924
1157	E. Velasquez	Riverside	Alien gun charge	Aug. 9, 1924
1158	Sam O. Hale	San Diego	Murder	July 14, 1924
1160	Carlos Rodriguez	Los Angeles	Robbery	Aug. 15, 1924
1161	John K. Tibbetts	San Bernardino	Libel	Aug. 15, 1924
1164	Wm. Jiminiri	Kern	Contributing delinquency of minor	Sept. 8, 1924
1165	Angus Beaton	Los Angeles	Robbery	Sept. 15, 1924
1166	Manuel Diaz	Los Angeles	Assault—intent to commit murder	Aug. 28, 1924
1167	James O. Barton	Los Angeles	Rape	Oct. 1, 1924
1169	Frank Vickery	Los Angeles	Rape	Sept. 5, 1924
1170	Harry J. Dunlap	Los Angeles	Assault, robbery, rape	Sept. 4, 1924
1171	Louis Gonzales	Los Angeles	Burglary	Oct. 4, 1924
1172	Jose Orozco	Los Angeles	Murder	Oct. 4, 1924
1173	Robert Brown	Los Angeles	Grand larceny	Oct. 17, 1924
1174	Herbert Bridgmen	Los Angeles	Robbery	Oct. 6, 1924
1175	Robert Perry	Los Angeles	Grand larceny	Sept. 22, 1924
1176	Herbert Bridgmen	Los Angeles	Robbery	Oct. 14, 1924
1177	Jose Armita	Riverside	Alien gun charge	Oct. 27, 1924
1178	Frank Jacobs	Los Angeles	Grand larceny	Oct. 10, 1924
1179	A. W. Bomar	Los Angeles	Grand larceny	Oct. 20, 1924
1182	Oscar Foster	Los Angeles	Robbery	Oct. 16, 1924
1183	Robert H. Reid	Los Angeles	Obtaining money by false pretenses	Oct. 24, 1924
1184	Ben Marvin et al	Los Angeles	Robbery	Oct. 31, 1924
1185	J. A. Jordan	Los Angeles	Burglary	Nov. 6, 1924
1186	Jose Hernandez	Los Angeles	Lewd and lascivious acts	Oct. 16, 1924
1187	Gene Christie	Los Angeles	Burglary	Oct. 10, 1924
1188	Roy A. Haynes	Los Angeles	Burglary	Oct. 10, 1924

*People Appeal. Five cases being People's Appeals, 2 of which were reversed makes 138 cases affirmed, 33 reversed, 2 dismissed, and 43 pending.

**No. 791, E. E. McCalla et al. is appealed to the Supreme Court of the United States.

OF APPEAL OF THE STATE OF CALIFORNIA.

District—Concluded.

of lower court	Transcript filed	Judgment of appellate court		Hearing by supreme court	Status of appeal
		Date	Penalty		
Penalty					
Indeterminate	April 10, 1924	June 27, 1924	Affirmed	Denied	Closed.
Indeterminate	April 1, 1924	July 18, 1924	Affirmed		Closed.
Indeterminate	April 4, 1924	Oct. 30, 1924	Reversed		Closed.
Indeterminate	April 4, 1924	Oct. 3, 1924	Affirmed		Closed.
Indeterminate	April 9, 1924	Sept. 5, 1924	Affirmed		Closed.
Indeterminate	April 22, 1924	May 26, 1924	Affirmed		Closed.
Indeterminate	May 2, 1924	Oct. 14, 1924	Affirmed		Closed.
Indeterminate	May 9, 1924	Oct. 20, 1924	Affirmed	Denied	Closed.
Indeterminate	May 29, 1924	Sept. 22, 1924	Affirmed		Closed.
Indeterminate	May 16, 1924				Pending.
Indeterminate	May 27, 1924	Oct. 16, 1924	Affirmed	Denied	Closed.
Indeterminate	May 27, 1924	Nov. 7, 1924	Reversed		Closed.
Indeterminate	June 16, 1924	Sept. 22, 1924	Affirmed		Closed.
Indeterminate	May 29, 1924	Dec. 13, 1924	Affirmed		Closed.
Life	June 23, 1924	June 25, 1924	Affirmed		Closed.
Indeterminate	June 10, 1924				Pending.
Indeterminate	June 12, 1924				Pending.
180 days county jail and \$600.	June 30, 1924	Nov. 12, 1924	Affirmed		Closed.
Indeterminate	June 26, 1924				Pending.
Indeterminate	July 15, 1924				Pending.
Dismissed	Jan. 28, 1924	Sept. 22, 1924	Dismissed		Closed.
Dismissed	Jan. 28, 1924	Sept. 22, 1924	Dismissed		Closed.
Indeterminate	June 26, 1924				Pending.
Indeterminate	July 1, 1924				Pending.
Indeterminate	July 2, 1924	Nov. 14, 1924	Affirmed		Closed.
Indeterminate	July 7, 1924				Pending.
Indeterminate	July 9, 1924				Pending.
120 days	July 10, 1924	Oct. 27, 1924	Affirmed		Closed.
Life	July 18, 1924				Pending.
Indeterminate	Sept. 5, 1924	Nov. 5, 1924	Reversed		Closed.
Indeterminate	Aug. 12, 1924	Nov. 28, 1924	Affirmed		Closed.
Indeterminate	Aug. 15, 1924				Pending.
Indeterminate	Aug. 11, 1924	Sept. 30, 1924	Affirmed		Closed.
Life	Aug. 14, 1924				Pending.
Indeterminate	Aug. 19, 1924				Pending.
Indeterminate	Aug. 20, 1924	Oct. 27, 1924	Affirmed		Closed.
Indeterminate	Aug. 22, 1924				Pending.
6 months county jail.	Sept. 4, 1924	Oct. 27, 1924	Affirmed		Closed.
Indeterminate	Sept. 4, 1924				Pending.
8 months in county jail	Aug. 30, 1924	Nov. 13, 1924	Affirmed		Closed.
1 day	Aug. 30, 1924				Pending.
Indeterminate	Sept. 6, 1924				Pending.
Life	Sept. 8, 1924				Closed.
Indeterminate	Sept. 25, 1924	Nov. 24, 1924	Affirmed		Pending.
Indeterminate	Sept. 16, 1924				Closed.
Dismissed—order*	Oct. 7, 1924	Dec. 11, 1924	Reversed		Pending.
Indeterminate	Oct. 9, 1924				Closed.
Indeterminate	Oct. 24, 1924	Nov. 24, 1924	Affirmed		Pending.
Indeterminate	Nov. 12, 1924				Pending.
1 year county jail	Oct. 21, 1924				Pending.
Indeterminate	Oct. 21, 1924				Pending.
Indeterminate	Oct. 24, 1924				Pending.
Indeterminate	Oct. 30, 1924				Pending.
Indeterminate	Nov. 5, 1924				Pending.
Indeterminate	Nov. 13, 1924	Nov. 13, 1924	Affirmed		Closed.
Indeterminate	Nov. 12, 1924				Pending.
Indet?rminate	Nov. 12, 1924	Nov. 13, 1924	Affirmed		Closed.
Indeterminate	Nov. 6, 1924				Pending.
Indeterminate	Nov. 18, 1924				Pending.
Indeterminate	Nov. 18, 1924				Pending.
Indeterminate	Nov. 25, 1924				Pending.
Indeterminate	Dec. 1, 1924				Pending.
Indeterminate	Dec. 1, 1924				Pending.
Indeterminate	Dec. 1, 1924				Pending.
Indeterminate	Dec. 3, 1924				Pending.
Indeterminate	Dec. 13, 1924				Pending.
Indeterminate	Dec. 13, 1924				Pending.

CRIMINAL CASES IN THE DISTRICT COURT

Third Appel

No.	Defendant	County	Charge	Judgment
				Date
659	Y. Wong	San Joaquin	Practicing medicine	Aug. 28, 1922
660	Chew Hing	San Joaquin	Practicing medicine	Aug. 28, 1922
662	E. McDaniel	Butte	Soliciting for prostitute	July 3, 1922
666	Lawrence Mahatch, et al.	Humboldt	Robbery	Sept. 5, 1922
667	Wm. W. Ross	Tehama	Practicing medicine	Sept. 27, 1922
669	John L. Collins	El Dorado	Forgery	Sept. 20, 1922
670	John L. Collins	El Dorado	Forgery	Sept. 27, 1922
671	Sam Tropea and John Trotta	San Joaquin	Murder, second degree	Sept. 6, 1922
672	Wm. R. McCourtie	Sacramento	Lewd, lascivious act	Oct. 13, 1922
673	Robert Crawford	Humboldt	Forgery	Nov. 2, 1922
674	Kenneth Burcham	Humboldt	Perjury	Nov. 2, 1922
675	James Pryor	Tuolumne	Possession of liquor	Oct. 17, 1922
676	Henry Lewis	Sacramento	Escaping from State Prison guard	Nov. 6, 1922
677	Frank Pimental	Sacramento	Escaping from State Prison guard	Nov. 13, 1922
678	J. A. McDonald	Sacramento	Escaping from State Prison guard	Nov. 14, 1922
679	L. B. French	Sacramento	Escaping from State Prison guard	Nov. 14, 1922
683	Richard Clingman	Sacramento	Selling narcotics	Dec. 26, 1922
684	Charles B. La Rue et al.	Sacramento	Syndicalism	Jan. 18, 1923
685	Edward Lennert	Napa	Burglary	Dec. 18, 1922
686	Antonio Ortiz	Butte	Manslaughter	Dec. 20, 1922
687	Henry Johnson	Humboldt	Keeping liquor dispensary	Feb. 9, 1923
689	J. E. Willis	Tulare	Practicing medicine	Nov. 15, 1922
692	Carter Singh	Sutter	Crime against nature	Feb. 17, 1923
695	Willie Murphy	Sacramento	Attempted robbery	May 21, 1923
700	Frank Bailey et al.	Sacramento	Syndicalism	Mar. 26, 1923
701	Giacomo De Ferrari	Tuolumne	Selling liquor	Mar. 23, 1923
703	H. J. Rose	Butte	Selling liquor	Mar. 16, 1923
704	Uly Evans	Humboldt	Manslaughter	Mar. 19, 1923
705	A. Brenta	Napa	Selling liquor	Apr. 16, 1923
706	Nellie Dempsey	Sacramento	Grand larceny	Apr. 7, 1923
707	George Waller	Stanislaus	Defrauding creditors	May 16, 1923
708	John Baptiste Demartini	Calaveras	Assault to commit rape	Apr. 17, 1923
709	Lawrence Mahatch et al.	Humboldt	Robbery	Sept. 5, 1922
710	R. A. Boggess	Sacramento	Violation Corporate Securities Act	May 2, 1923
711	Joe Wagner et al.	Sacramento	Syndicalism	Apr. 16, 1923
712	Jens Olsen et al.	Siskiyou	Burglary, first degree	June 16, 1923
713	Frank Ayotte	Mendocino	Driving while intoxicated	May 12, 1923
714	William Flanagan et al.	Sacramento	Syndicalism	May 18, 1923
715	M. Cencevich	Calaveras	Possession of liquor	Apr. 15, 1923
717	F. J. King	Sacramento	Cheek—no funds	May 28, 1923
718	William P. Cunningham	Sacramento	Manslaughter	May 28, 1923
719	Steve Frankovich et al.	Humboldt	Keeping liquor dispensary	May 8, 1923
720	E. W. Steffner	Lassen	False pretenses	Apr. 4, 1923
722	Frank Cox et al.	Humboldt	Syndicalism	Apr. 6, 1923
723	E. W. Steffner	Lassen	Embezzlement	Apr. 14, 1923
724	Fong Wot	Sacramento	Selling narcotics	June 7, 1923
727	Joe Huber	Lassen	Violating Motor Vehicle Act	July 2, 1923
728	J. J. Bettencourt	Butte	Grand larceny	July 5, 1923
731	Alfred Erickson	Yuba	Syndicalism	July 25, 1923
733	Louis Rubbattino	Napa	Selling liquor	July 16, 1923
734	V. Damazoni	Napa	Selling liquor	July 16, 1923
740	William Miller	Placer	Attempt to commit rape	Sept. 27, 1923
741	B. Johansen et al.	Sacramento	Syndicalism	Sept. 14, 1923
742	R. N. Lucas	Sacramento	Forgery	Oct. 10, 1923
743	J. R. Petrovich	Sacramento	Selling liquor	Oct. 9, 1923
745	Howard Lupton	Sacramento	Escaping from State Prison guard	Oct. 19, 1923
747	F. W. Thompson et al.	Yuba	Syndicalism	Nov. 5, 1923
748	John Mori	Sacramento	Selling liquor	Nov. 1, 1923
749	Mary Pagni	Sacramento	Selling liquor	Oct. 19, 1923
750	Lawrence Vanderburg	Sacramento	Escaping from State Prison Guard	Nov. 10, 1923
751	Manuel C. Lamb	Sacramento	Selling liquor	Oct. 19, 1923
752	W. H. Wright et al.	Plumas	Syndicalism	Oct. 27, 1923
753	Ed Mattos	Sacramento	Selling liquor	Nov. 22, 1923
754	Bud Miller	Sacramento	Assault to violate Section 286	Nov. 26, 1923
756	Bud Gibbs	Lassen	Selling liquor	Nov. 20, 1923
761	Tony Vargas	Butte	Possession of liquor	Dec. 10, 1923
762	M. J. Silva et al.	Sacramento	Selling liquor	Dec. 28, 1923
763	Gust Johnson	Sacramento	Escaping from State Prison Guard	Dec. 12, 1923
764	Margaret McLaughlin	Sacramento	Manufacturing liquor	Jan. 3, 1924
765	S. Pagni	Sacramento	Possession of liquor	Dec. 24, 1923
767	Charles S. Ralph	Sacramento	Offering fraudulent claim	Dec. 4, 1923
768	Moek Don Yuen	Sacramento	Possession of narcotics	Dec. 21, 1923
769	Homer Franklin et al.	Sacramento	Robbery	Jan. 15, 1924
770	H. B. Stewart et al.	Sacramento	Syndicalism	Dec. 20, 1923
772	Ray Ciardella	Sacramento	Selling liquor	Jan. 25, 1924

OF APPEAL OF THE STATE OF CALIFORNIA.

late District.

of lower court	Transcript filed	Judgment of appellate court		Hearing by supreme court	Status of appeal
		Date	Penalty		
Information set aside**	Sept. 16, 1922	Mar. 23, 1923	Affirmed		Closed.
Information set aside**	Sept. 16, 1922	Mar. 23, 1923	Affirmed		Closed.
Indeterminate	Sept. 29, 1922	Nov. 7, 1922	Affirmed		Closed.
Indeterminate	Oct. 23, 1922	Jan. 30, 1923	Reversed		Closed.
\$300 or 100 days county jail	Oct. 25, 1922	Nov. 22, 1922	Affirmed		Closed.
Indeterminate	Nov. 2, 1922	Dec. 27, 1922	Affirmed	Denied	Closed.
Indeterminate	Nov. 2, 1922	Dec. 27, 1922	Affirmed	Denied	Closed.
Indeterminate	Nov. 8, 1922	Jan. 11, 1923	Affirmed		Closed.
Indeterminate	Nov. 15, 1922	Jan. 20, 1923	Affirmed		Closed.
Indeterminate	Dec. 9, 1922	Mar. 7, 1923	Affirmed		Closed.
Indeterminate	Dec. 12, 1922	June 25, 1923	Reversed		Closed.
120 days county jail	Dec. 13, 1922	Feb. 27, 1923	Affirmed		Closed.
Indeterminate	Dec. 18, 1922	Mar. 6, 1923	Affirmed		Closed.
Indeterminate	Dec. 18, 1922	Mar. 6, 1923	Affirmed		Closed.
Indeterminate	Dec. 18, 1922	Mar. 6, 1923	Affirmed		Closed.
Indeterminate	Dec. 28, 1922	Mar. 6, 1923	Affirmed		Closed.
Indeterminate	Jan. 29, 1923	Mar. 5, 1923	Affirmed		Closed.
Indeterminate	Feb. 21, 1923	May 23, 1923	Affirmed	Denied	Closed.
Indeterminate	Feb. 26, 1923	May 24, 1923	Affirmed		Closed.
Indeterminate	Mar. 8, 1923	Sept. 12, 1923	Affirmed	Denied	Closed.
1 year county jail and \$1000	Mar. 10, 1923	July 24, 1923	Reversed		Closed.
5 months county jail	Dec. 21, 1922	June 30, 1923	Affirmed		Closed.
Indeterminate	Mar. 29, 1923	June 7, 1923	Affirmed	Denied	Closed.
25 years state prison	April 23, 1923	June 28, 1923	Affirmed		Closed.
Indeterminate	May 8, 1923	Feb. 27, 1924	Affirmed	Denied	Closed.
\$600 or 300 days county jail	May 16, 1923	Sept. 12, 1923	Reversed	Denied	Closed.
\$1000 fine	May 18, 1923	Sept. 26, 1923	Reversed		Closed.
Indeterminate	May 21, 1923	Sept. 28, 1923	Reversed		Closed.
3 months county jail and \$500	May 25, 1923	Oct. 9, 1923	Affirmed	Denied	Closed.
Indeterminate	May 25, 1923	Sept. 25, 1923	Affirmed		Closed.
Indeterminate	June 4, 1923	Nov. 25, 1923	Affirmed		Closed.
Indeterminate	June 1, 1923	Sept. 24, 1923	Affirmed	Denied	Closed.
Indeterminate	June 4, 1923	Jan. 22, 1924	Affirmed	Denied	Closed.
Indeterminate	June 7, 1923	Nov. 26, 1923	Reversed	Granted	See S. C.
Indeterminate	June 8, 1923	Feb. 21, 1924	Affirmed	Denied	Closed.
Indeterminate	June 14, 1923	Oct. 16, 1923	Affirmed	Denied	Closed.
1 year county jail	June 20, 1923	July 19, 1923	Affirmed		Closed.
Indeterminate	June 20, 1923	Jan. 14, 1924	Reversed	Denied	Closed.
\$600 or 300 days county jail	June 22, 1923	Oct. 4, 1923	Affirmed		Closed.
Indeterminate	July 9, 1923	Sept. 12, 1923	Affirmed		Closed.
Indeterminate	July 9, 1923	Oct. 2, 1924	Affirmed		Closed.
\$1000 and 1 year county jail	July 16, 1923	Oct. 19, 1923	Affirmed		Closed.
Indeterminate	July 19, 1923	April 29, 1924	Affirmed	Denied	Closed.
Indeterminate	July 26, 1923	Mar. 21, 1924	Affirmed	Denied	Closed.
Indeterminate	Aug. 1, 1923	April 29, 1924	Affirmed	Denied	Closed.
365 days county jail	Aug. 2, 1923	Sept. 13, 1923	Affirmed		Closed.
Indeterminate	Aug. 11, 1923	Nov. 8, 1923	Affirmed		Closed.
Indeterminate	Aug. 22, 1923	Oct. 26, 1923	Affirmed		Closed.
Indeterminate	Sept. 1, 1923	Mar. 22, 1924	Reversed		Closed.
\$500 or 250 days county jail	Sept. 14, 1923	Dec. 5, 1923	Affirmed		Closed.
5 months county jail	Sept. 14, 1923	Jan. 12, 1924	Affirmed		Closed.
Indeterminate	Oct. 29, 1923	Jan. 28, 1924	Affirmed		Closed.
Indeterminate	Oct. 29, 1923	Mar. 25, 1924	Affirmed	Denied	Closed.
Indeterminate	Nov. 6, 1923	May 23, 1924	Affirmed		Closed.
6 months county jail	Nov. 6, 1923	May 22, 1924	Affirmed		Closed.
Indeterminate	Nov. 20, 1923	May 23, 1924	Affirmed		Closed.
Indeterminate	Dec. 3, 1923	Aug. 29, 1924	Affirmed	Denied	Closed.
6 months county jail	Dec. 5, 1923	May 23, 1924	Reversed	Denied	Closed.
6 months county jail	Dec. 5, 1923	May 15, 1924	Affirmed		Closed.
Indeterminate	Dec. 3, 1923	May 10, 1924	Affirmed		Closed.
6 months county jail	Dec. 11, 1923	May 13, 1924	Affirmed		Closed.
Indeterminate	Dec. 12, 1923	April 29, 1924	Affirmed		Closed.
6 months county jail	Dec. 18, 1923	May 17, 1924	Affirmed		Closed.
Indeterminate	Dec. 24, 1923	June 13, 1924	Affirmed		Closed.
6 months county jail	Jan. 11, 1924	Sept. 17, 1924	Affirmed		Closed.
6 months county jail	Jan. 30, 1924	May 2, 1924	Affirmed		Closed.
6 months county jail	Jan. 31, 1924	May 19, 1924	Affirmed		Closed.
Indeterminate	Jan. 31, 1924	June 13, 1924	Affirmed	Denied	Closed.
6 months county jail	Feb. 2, 1924	Sept. 2, 1924	Affirmed		Closed.
2 years county jail	Feb. 2, 1924	Oct. 1, 1924	Reversed		Closed.
Indeterminate	Feb. 11, 1924	May 13, 1924	Affirmed	Denied	Closed.
Indeterminate	Feb. 11, 1924	June 4, 1924	Affirmed		Closed.
Indeterminate	Feb. 14, 1924	May 7, 1924	Affirmed		Closed.
Indeterminate	Feb. 14, 1924	Sept. 13, 1924	Affirmed	Denied	Closed.
6 months county jail	Feb. 21, 1924	April 3, 1924	Affirmed		Closed.

CRIMINAL CASES IN THE DISTRICT COURT

Third Appellate

No.	Defendant	County	Charge	Judgment
				Date
773	A. Westdyk	Madera	Selling liquor	Jan. 22, 1924
774	Chester Barnett	Yolo	Selling liquor**	Jan. 20, 1924
775	Felty Hersie Davis	Mendocino	Rape	Jan. 7, 1924
776	Joseph M. Reed et al.	Sonoma	Assault to murder	Feb. 1, 1924
777	J. P. Girotti	Merced	Selling liquor	Feb. 4, 1924
779	Tom Connors	Sacramento	Attempt to influence juror	Feb. 5, 1924
780	William J. Bronson	Sacramento	L. and L. conduct	Feb. 21, 1924
781	Mary Coe	Sacramento	Selling liquor	Feb. 29, 1924
783	George Dant	Stanislaus	L. and L. conduct	Mar. 14, 1924
784	Chester Barnett	Yolo	Selling liquor	Feb. 25, 1924
786	Claude Curry	Yolo	Non-support of children	Mar. 17, 1924
787	W. C. Wilkins	Placer	Check—no funds	Mar. 19, 1924
788	Jack Murphy	Sacramento	Attempt to commit robbery	Mar. 21, 1924
789	S. G. De Verre	Sacramento	Robbery—second degree	Mar. 14, 1924
790	Gean Aruarez	Sacramento	Manufacturing liquor	Mar. 12, 1924
791	Faustino Garcia	Sacramento	Burglary—second degree	Mar. 25, 1924
792	H. A. Malone	Sacramento	Selling liquor	Mar. 28, 1924
793	H. Dellebaugh	Sacramento	Lewd and lascivious conduct	Mar. 25, 1924
794	Poo On	Stanislaus	Practicing medicine	Mar. 31, 1924
795	Thomas Carmichael	Butte	Manslaughter	Mar. 1, 1924
796	J. A. Warren	Sacramento	Escaping from State Prison guard	April 4, 1924
797	Clarence Huls	Sacramento	Escaping from State Prison guard	April 4, 1924
798	E. J. Little	Sacramento	Escaping from State Prison guard	April 14, 1924
799	Joseph Galli	Sacramento	Selling narcotics	April 28, 1924
802	R. D. Mace	Mendocino	False pretenses	April 28, 1924
803	Leo McDonald et al.	Stanislaus	Burglary	May 19, 1924
804	Albert Weber	Sacramento	Escaping from State Prison	May 24, 1924
806	E. H. Langlois et al.	Yuba	Forgery	April 21, 1924
807	S. R. Williams	Sacramento	Check—no funds	May 29, 1924
808	Rex Evans et al.	Butte	Robbery—first degree	April 10, 1924
809	George A. Miler	Butte	Selling liquor	May 3, 1924
811	Lloyd Swiggy	Sacramento	Non-support of children	June 16, 1924
812	Kenneth Burcham	Humboldt	Perjury	May 12, 1924
814	Henry Powell et al.	Humboldt	Syndicalism	April 25, 1924
815	A. L. Nichols	Sacramento	Selling liquor	June 21, 1924
816	A. G. Halistik	Sacramento	Lewd and lascivious conduct	July 7, 1924
817	George H. Blackenburg	Lassen	Selling liquor	July 25, 1924
818	Ted Lewis	Lassen	Selling liquor	July 25, 1924

*People Appeal. Three cases being People's Appeals which were affirmed make 89 cases affirmed, 18 reversed and 5 pending.

**People appealed from order setting aside order setting aside 2 counts of information.

OF APPEAL OF THE STATE OF CALIFORNIA.

District—Concluded.

of lower court	Transcript filed	Judgment of appellate court		Hearing by supreme court	Stat is of app
		Date	Penalty		
Penalty					
\$1000 or 500 days in county jail.....	Mar. 1, 1924	May 13, 1924	Affirmed.....		Closed.
Indeterminate.....	Mar. 5, 1924	Sept. 15, 1924	Affirmed.....		Closed.
Indeterminate.....	Mar. 6, 1924	May 10, 1924	Affirmed.....	Denied.....	Closed.
\$300 or 75 days in county jail.....	Mar. 11, 1924	May 22, 1924	Affirmed.....		Closed.
Indeterminate.....	Mar. 13, 1924	May 22, 1924	Reversed.....		Closed.
Indeterminate.....	Mar. 18, 1924				Pending.
Indeterminate.....	Mar. 18, 1924	Sept. 30, 1924	Affirmed.....		Closed.
\$1000 fine.....	Mar. 18, 1924	Sept. 2, 1924	Affirmed.....		Closed.
Indeterminate.....	Mar. 28, 1924	Sept. 8, 1924	Affirmed.....		Closed.
6 months county jail.....	Mar. 28, 1924	Sept. 3, 1924	Affirmed.....		Closed.
2 years county jail.....	April 11, 1924	Oct. 30, 1924	Affirmed.....		Closed.
Indeterminate.....	April 11, 1924	June 23, 1924	Reversed.....		Closed.
25 years state prison.....	April 12, 1924	Sept. 23, 1924	Affirmed.....		Closed.
Indeterminate.....	April 12, 1924	Sept. 23, 1924	Affirmed.....		Closed.
\$500 or 250 days county jail.....	April 12, 1924	Sept. 16, 1924	Reversed.....		Closed.
Indeterminate.....	April 22, 1924	July 10, 1924	Affirmed.....		Closed.
6 months county jail.....	April 24, 1924	Sept. 13, 1924	Affirmed.....		Closed.
Indeterminate.....	April 24, 1924	July 1, 1924	Affirmed.....		Closed.
\$500 fine.....	April 25, 1924	Sept. 24, 1924	Affirmed.....		Closed.
Indeterminate.....	April 28, 1924				Pending.
Indeterminate.....	May 14, 1924	Sept. 16, 1924	Affirmed.....		Closed.
Indeterminate.....	May 14, 1924	Sept. 13, 1924	Affirmed.....		Closed.
Indeterminate.....	May 14, 1924	Sept. 17, 1924	Affirmed.....		Closed.
305 days county jail.....	May 23, 1924	Sept. 17, 1924	Affirmed.....		Closed.
Indeterminate.....	June 4, 1924	Oct. 17, 1924	Affirmed.....		Closed.
Indeterminate.....	June 9, 1924	Aug. 4, 1924	Affirmed.....		Closed.
Indeterminate.....	June 18, 1924	Sept. 17, 1924	Affirmed.....		Closed.
Indeterminate.....	June 24, 1924	Dec. 13, 1924	Affirmed.....		Closed.
Indeterminate.....	June 26, 1924	Oct. 10, 1924	Affirmed.....		Closed.
Indeterminate.....	June 27, 1924	Oct. 7, 1924	Affirmed.....		Closed.
1 year county jail and \$1000 fine.....	July 1, 1924	Sept. 24, 1924	Affirmed.....		Closed.
2 years county jail.....	July 9, 1924				Pending.
Indeterminate.....	July 11, 1924				Pending.
Indeterminate.....	July 26, 1924		Affirmed.....		Closed.
6 months county jail.....	Aug. 7, 1924	Oct. 15, 1924	Reversed.....		Closed.
Indeterminate.....	Aug. 19, 1924	Oct. 10, 1924	Affirmed.....		Closed.
\$1000 or 6 months county jail.....	Aug. 21, 1924				Pending.
\$1000 or 6 months county jail.....	Aug. 30, 1924	Oct. 11, 1924	Affirmed.....		Closed.

REPORT OF DISTRICT ATTORNEYS FOR THE TWO YEARS ENDING JUNE 30, 1924.

Criminal Prosecutions (Felonies) in the Superior Court.

County	District attorney	Population	Number of persons charged	Pleaded guilty..	Convictions.....	Acquittals	Otherwise disposed of before trial	Pending	Death	State's prison...	Other institutions	Probation granted	Fined.....	Otherwise disposed of after trial.	Awaiting sentence.....
Alameda	Erna Decolo	344,177	678	371	101	65	96	45		133	57	207	60	2	13
Alpine	O. K. Graul	243		3	2	2	1	1		3		2			
Amador	W. G. Snyder	7,793	9	60	13	3	21	2		21	19	12	11		
Butte	Wm. E. Roth	30,030	99	12	1		1			13					
Calaveras	Joe Huberty	6,183	14	2	2		7			3					
Colusa	Harmon L. Arbery	9,320	11	2			1			27	2	14			1
Contra Costa	A. B. Finning	53,889	76	33	11	9	18	5		3		3			
Del Norte	James Davis	2,759	9	1	5	2	1			3		5			
El Dorado	Abie Darling	6,326	20	7	2		10			4		3			
Fresno	Geo. R. Lovejoy	128,779	516	218	72	34	136	56	1	131	38	80	4	10	6
Glenn	Henry W. McGowan	11,853	23	18	8		6			11	1	13		1	
Humboldt	Arthur W. Hill	37,857	118	81	21	8	6	2		51	13	38			
Imperial	Ernest R. Uley	43,383	248	95	39	21	76	17	4	76	36	5	13		
Inyo	Jess Hession	7,031	27	19	2		4			3	4	12	2		
Kern	H. E. Schmitt	51,843	220	92	17	16	84	11		36	13	52	1	7	
Kings	Wm. R. McKay	22,031	64	42	10	3	8	1		23	17	7	1	4	
Lake	Benj. C. Jones	5,542	3	1	1	1				1		1			
Lassen	James A. Nutting	8,507	31	17	5	1	8			16		6			
Los Angeles	Asa Keyes	936,438	4,343	1,961	618	247	1,231	286	13	1,116	437	762	43	97	111
Madera	Mason A. Bailey	12,203	50	31	6	3	8	2	1	12	12	11	1		
Marin	Henry E. Greer	27,342	39	16	4	4	12	3		12	1	7			
Mariposa	Louis T. Milburn	2,775	5				1								
Menlo Park	J. C. Hurley	24,116	61	23	21	9	7	1		29	2	13			
Mendocino	Mered	24,579	89	45	12	5	17	10		28	4	5	5	3	1
Monterey	Reuel A. Laird	5,425	11	8		1	1			1	2	5			
Mono	Chas. L. Hayes	960	5			3	1	1							
Monterey	Albert E. Warth	27,980	40	15	6	8	11		1	11	1	5	3		
Napa	Thos. C. Anglin	26,678	29	20	2	2	5	5		9	2	11			
Nevada	W. E. Wright	10,860	20	8	5	5	2			5	5	2	2		
Orange	Alex P. Nelson	61,375	197	102	42	6	41	6	1	61	13	60	8		1
Placer	Orrin J. Lowell	18,584	59	30	10	3	3	13		27	10	10	2	1	
Pumas	S. C. Young	5,681	42	14	10	6	12		1	17	3	3			
Riverside	Loyal C. Kelley	60,297	197	85	50	10	44	8		62	31	24	13	5	

[illegible]

FINANCIAL STATEMENT.

Seventy-fourth and Seventy-fifth Fiscal Years.

	Appropriation	Amount Expended	Balance
SEVENTY-FOURTH FISCAL YEAR.			
<i>Contingent Fund.</i>			
Balance from seventy-third fiscal year	\$324 11		
Amount returned during seventy-fourth fiscal year	98 35		
Appropriation for seventy-fourth fiscal year	9,750 00		
Total revenue for seventy-fourth fiscal year	\$10,172 46		
Amount expended during seventy-fourth fiscal year		\$9,973 41	
Balance unused during seventy-fourth fiscal year			\$199 05
<i>Rent Fund.</i>			
Balance from seventy-third fiscal year	\$1,856 50		
Appropriation for seventy-fourth fiscal year	5,910 00		
Total revenue for seventy-fourth fiscal year	\$7,766 50		
Expenditures during seventy-fourth fiscal year		4,302 05	
Balance unused during seventy-fourth fiscal year			3,464 45
<i>Purchase Law Book Fund.</i>			
Balance from seventy-third fiscal year	\$438 70		
Appropriation for seventy-fourth fiscal year	1,500 00		
Total revenue for seventy-fourth fiscal year	\$1,938 70		
Amount expended during seventy-fourth fiscal year		1,531 00	
Balance unused during seventy-fourth fiscal year			407 70
<i>Conserving State Land Fund.</i>			
Balance from seventy-third fiscal year	\$376 94		
Appropriation for seventy-fourth fiscal year	1,000 00		
Total revenue for seventy-fourth fiscal year	\$1,376 94		
Total expenditures during seventy-fourth fiscal year		1,348 66	
Balance unused during seventy-fourth fiscal year			28 28
<i>Escheated Property Fund.</i>			
Balance from seventy-third fiscal year	\$2,450 00		
Appropriation for seventy-fourth fiscal year			
Total revenue for seventy-fourth fiscal year	\$2,450 00		
Amount expended for seventy-fourth fiscal year		727 95	
Balance unused during seventy-fourth fiscal year			1,722 05
<i>Salaries.</i>			
Appropriation for seventy-fourth fiscal year	\$65,940 00		
Total expenditures for seventy-fourth fiscal year		65,828 70	
Balance unused during seventy-fourth fiscal year			111 30
<i>Emergency Resolution Number Thirty (30).</i>			
Appropriation	\$5,000 00		
Expenditures		4,203 55	
Balance unused during seventy-fourth fiscal year			796 45
<i>Emergency Resolutions Numbers Forty and Forty-two (40 and 42).</i>			
Appropriation for seventy-fourth fiscal year	\$2,448 82		
Expenditures during seventy-fourth fiscal year		2,447 04	
Balance unused during seventy-fourth fiscal year			1 78
Total appropriations for seventy-fourth fiscal year plus unused balances from seventy-third fiscal year	\$97,093 42		
Total expenditures for seventy-fourth fiscal year		\$90,362 36	
Total balance unused during seventy-fourth fiscal year			\$6,731 06

FINANCIAL STATEMENT.

Seventy-fourth and Seventy-fifth Fiscal Years—Concluded.

	Appropriation	Amount Expended	Balance
SEVENTY-FIFTH FISCAL YEAR.			
<i>Salaries.</i>			
Appropriation for seventy-fifth fiscal year.....	\$86,640 00		
Total expenditures for seventy-fifth fiscal year.....		\$75,164 91	
Balance unused during seventy-fifth fiscal year.....			\$11,475 09
<i>Support.</i>			
Appropriation for seventy-fifth fiscal year.....	\$16,160 00		
Refunds for seventy-fifth fiscal year.....	54 88		
Total revenue for seventy-fifth fiscal year.....	\$16,214 88		
Total expenditures for seventy-fifth fiscal year.....		12,604 50	
Balance unused during seventy-fifth fiscal year.....			3,610 38
<i>Equipment.</i>			
Appropriation for seventy-fifth fiscal year.....	\$2,000 00		
Refunds for seventy-fifth fiscal year.....	100 90		
Total revenue for seventy-fifth fiscal year.....	\$2,100 90		
Total expenditures for seventy-fifth fiscal year.....		1,474 44	
Amount unexpended for seventy-fifth fiscal year.....			626 46
<i>Escheated Property Fund.</i>			
Balance from seventy-fourth fiscal year.....	\$1,722 05		
Expenditures.....			
Balance unused for seventy-fifth fiscal year.....			1,722 05
Total appropriations for seventy-fifth fiscal year plus total refunds.....	\$106,677 83		
Total expenditures for seventy-fifth fiscal year.....		\$89,243 85	
Total balance unused for seventy-fifth fiscal year.....			\$17,433 98

CALIFORNIA

BIENNIAL REPORT

OF THE

STATE CONTROLLER

FOR THE

Seventy-fourth Fiscal Year, ending June 30, 1923, and the Seventy-fifth
Fiscal Year, ending June 30, 1924

RAY L. RILEY
State Controller



CALIFORNIA STATE PRINTING OFFICE
JOHN E. KING, State Printer
SACRAMENTO, 1925



CONTROLLER'S DEPARTMENT.

RAY L. RILEY	CONTROLLER
C. E. COOPER	DEPUTY CONTROLLER
JAS. W. HICKEY	STATISTICIAN
CLARENCE H. SMITH	WARRANT REGISTRAR
FRANK R. SWAIN	BOOKKEEPER
J. D. TILDEN	ABSTRACT BOOKKEEPER
E. FOSTER	ASSISTANT BOOKKEEPER
FELICE CONNELLY	CLERK
LUCILLE E. DOBSON	CLERK
MRS. MAY CLARK	CLERK
ETTA GREENBERG	CLERK
CLARE F. PROCTOR	CLERK
RUBY SAWYER	WARRANT CLERK
EDITH HANSEN	ELLIOTT-FISHER OPERATOR
MRS. ANNA ROBINSON	STENOGRAPHER
JACOB SOARES	PORTER
M. E. COLGAN	REDEMPTION TAX EXPERT
JAMES CUNNINGHAM	CLERK
R. F. KEEGAN	CLERK
BEATRICE TAYLOR	TYPIST
L. A. MCKEE	SUPERINTENDENT FRANCHISE TAX DEPARTMENT
F. E. BROOKS	CLERK
GEORGE GREEN	CLERK
J. J. CAMPBELL	CLERK
B. D. LACK	FRANCHISE TAX EXPERT
ANNE STEININGER	STENOGRAPHER
WM. OFFENBACH	SUPERINTENDENT GASOLINE TAX DEPARTMENT
MRS. GENEVIEVE BROWN	CLERK
MONA CRAWFORD	CLERK
JOSEPH GENSHLEA	CLERK
ELVA CARMODY	TYPIST
DAN MCGUIRE	JANITOR
RALPH W. SMITH	INHERITANCE TAX ATTORNEY, <i>Sacramento</i>
WESLEY E. MARTEN	ASSISTANT INHERITANCE TAX ATTORNEY, <i>Sacramento</i>
ALICE P. EMIGLI	INHERITANCE TAX CLERK-STENOGRAPHER, <i>Sacramento</i>
THEODORA S. CRASE	INHERITANCE TAX STENOGRAPHER, <i>Sacramento</i>
MILDRED R. GRIFFITH	INHERITANCE TAX CLERK, <i>Sacramento</i>
RUTH WAGONER	INHERITANCE TAX CLERK, <i>Sacramento</i>
WARREN WEAVER	INHERITANCE TAX SEARCHER, <i>Sacramento</i>
DION R. HOLM	ASSISTANT INHERITANCE TAX ATTORNEY, <i>San Francisco</i>
LEO. C. LENNON	ASSISTANT INHERITANCE TAX ATTORNEY, <i>San Francisco</i>
A. W. BROUILLET	ASSISTANT INHERITANCE TAX ATTORNEY, <i>San Francisco</i>
W. H. H. GENTRY	ASSISTANT INHERITANCE TAX ATTORNEY, <i>San Francisco</i>
IDA K. JOHNSON	INHERITANCE TAX STENOGRAPHER, <i>San Francisco</i>
VERNA LYNN	INHERITANCE TAX STENOGRAPHER, <i>San Francisco</i>
AGNES M. O'BRIEN	INHERITANCE TAX STENOGRAPHER, <i>San Francisco</i>
ERWIN P. WERNER	ASSISTANT INHERITANCE TAX ATTORNEY, <i>Los Angeles</i>
ADRIAN C. STANTON	ASSISTANT INHERITANCE TAX ATTORNEY, <i>Los Angeles</i>
GEO. S. DENNISON	ASSISTANT INHERITANCE TAX ATTORNEY, <i>Los Angeles</i>
ELNORA C. STANTON	INHERITANCE TAX STENOGRAPHER, <i>Los Angeles</i>
ADA R. TAYLOR	INHERITANCE TAX STENOGRAPHER, <i>Los Angeles</i>
MARJORIE M. TAYLOR	INHERITANCE TAX STENOGRAPHER, <i>Los Angeles</i>

CONTENTS.

	Page
LETTER OF TRANSMITTAL.....	9
INTRODUCTION	11
Revenue and Taxation.....	11
New Accounting Methods.....	12
The Duval Bill.....	14
Contingent Funds.....	14
Land Settlement Board.....	14
Motor Vehicle Fuel Tax.....	15
Inheritance Tax.....	16
Corporation Taxes.....	18
San Francisco Harbor Transactions.....	19
Bonded Indebtedness.....	20
State Highway Bond Data.....	22
Receipts and Disbursements.....	23
General Fund Balance Sheet.....	24
Cost of State Government, 75th Fiscal Year.....	32
Cost of State Government for Fifteen Years.....	36
General Summary of the Funds.....	37
Detailed Statement of Expenditures.....	54

CONTENTS OF APPENDIX.

STATEMENT No. 1.

Page

Receipts into the State Treasury for the seventy-fourth fiscal year, ending June 30, 1923.....	76
--	----

STATEMENT No. 2.

Receipts into the State Treasury for the seventy-fifth fiscal year, ending June 30, 1924.....	86
---	----

STATEMENT No. 3.

Expenditures for the seventy-fourth fiscal year, ending June 30, 1923.....	98
--	----

STATEMENT No. 4.

Expenditures for the seventy-fifth fiscal year, ending June 30, 1924.....	144
---	-----

STATEMENT No. 5.

Showing the receipts into, and expenditures from each of the several funds during the seventy-fourth fiscal year, ending June 30, 1923, and the seventy-fifth fiscal year, ending June 30, 1924, as well as the amount to the credit of each fund at the close of each fiscal year.....	193
---	-----

STATEMENT No. 6.

Showing payments to counties made from United States Forest Reserve Fund...	225
---	-----

STATEMENT No. 7.

Showing sales of property to state for nonpayment of taxes, sales by the state and receipts on redemptions. Folder between pages.....	225 and 226
---	-------------

STATEMENT No. 8.

Showing assessed valuation of the various railroads upon assessments made by the State Board of Equalization for the year 1923.....	226
---	-----

STATEMENT No. 9.

Showing assessed valuation of the various railroads upon assessments made by the State Board of Equalization for the year 1924.....	226
---	-----

STATEMENT No. 11.

Values of property and amounts of taxes charged tax collectors for the year 1923 (being exclusive of the taxes due upon railroads assessed by the State Board of Equalization). Folder between pages.....	225 and 226
---	-------------

STATEMENT No. 12.

Values of property and amounts of taxes charged tax collectors for the year 1924. Folder between pages.....	225 and 226
---	-------------

STATEMENT No. 14.

Mileage and commissions for collecting and paying in revenues belonging to the state for the seventy-fourth and seventy-fifth fiscal years, ending June 30, 1923, and June 30, 1924, respectively.....	227
--	-----

CONTENTS OF APPENDIX—Concluded.

	Page
STATEMENT No. 15.	
Valuation of real and personal property, and the rate of taxation (for state purposes) on each one hundred dollars, from the organization of the state government to the year 1924, inclusive (table revised and corrected in 1910) -----	228
STATEMENTS NOS. 16 AND 17.	
Values of property in, and indebtedness of, each county for the years 1923 and 1924 and rates of taxation. Folders between pages -----	228 and 229
STATEMENT No. 18.	
Showing collections of taxes as levied by the State Board of Equalization under Section 14, Article XIII, of the Constitution for the year ending June 30, 1923, and rates of taxation -----	230
STATEMENT No. 19.	
Showing collections of taxes as levied by the State Board of Equalization under Section 14, Article XIII, of the Constitution for the year ending June 30, 1924 -----	232
STATEMENT No. 19-A.	
Showing collections under Motor Vehicle Fuel License Act -----	235
STATEMENT No. 20.	
Bond refunds paid to counties and municipalities under Chapter 335, Statutes of 1911 -----	236

LETTER OF TRANSMITTAL.

CONTROLLER'S DEPARTMENT, STATE OF CALIFORNIA,
SACRAMENTO, January 9, 1925.

To The Honorable FRIEND WM. RICHARDSON,
Governor of California.

SIR: I herewith submit to you my biennial report for the seventy-fourth and seventy-fifth fiscal years, as required by law.

RAY L. RILEY,
Controller.

Revenue and Taxation

The outstanding factor affecting taxation, in so far as the state government is concerned, is the item of fixed charges, which will total \$68,804,871.66 for the ensuing biennial period, an increase of more than nine million dollars over the present biennium. This sum is more than two times the total cost of state government for the biennium 1909-1911, at the time Amendment One was adopted, changing the system of financing the state's needs. A survey of the cost of government during this fourteen-year period indicates that the ordinary administrative activities have increased in a normal fashion and not inconsistent with the growth of the state. The functions of government have been considerably enlarged during this period and the new agencies have been generally financed by a charge upon those who receive the service. All self-supporting agencies come under this head. These agencies have not affected the state's revenues, but do increase the cost of government to the extent of expenditures made by these departments.

The character of a tax dollar is not changed by the method used in transferring it from the pocket of an individual to the coffers of the state to be used for public purposes. Therefore self-supporting agencies can not be excused upon the theory that they cost the state nothing. They must stand upon the same basis as other state activities that do require appropriations from the general fund of the state when economy in government is considered. The whole people are the state and all contribute directly or indirectly to the cost of all of its activities, irrespective of the nature of that activity.

The drastic retrenchment program of the last budget, that affected many departments, scarcely served to balance the expenditure and revenue account as estimated at that time, notwithstanding the considerable sums reappropriated from the surplus of self-supporting agencies. These surplus funds were frozen by a Supreme Court decision and have not relieved the general fund by the amounts so reappropriated. An unexpected increase of revenue from several sources, chiefly franchise and inheritance taxes, has served to balance the budget and provide a surplus of six million dollars, exclusive of the frozen balances of self-supporting agencies. These increases indicate a very substantial growth of the state as reflected by the large income of public service corporations who pay upon a gross receipt basis, and the substantial increase from inheritance tax sources, notwithstanding the fact that inheritance tax rates have decreased.

The general fund is now obligated \$107,904,446.07 against estimated and actual revenues of \$113,858,420.35, leaving a probable surplus for the biennium of \$6,067,973.31, exclusive of the frozen balances remaining in the funds of self-supporting agencies. The net cost of state government for the fiscal year ending June 30, 1924, was \$61,820,482.02, inclusive of \$7,645,337.75 gasoline and automobile license funds returned to the counties. From an accounting standpoint this figure is correct. However, because of the peculiar nature of the transaction and to provide comparative tables of governmental costs that would be under-

standable, actual governmental cost is carried at \$54,175,144.27. (See Exhibit A.)

The State Board of Equalization estimates the probable revenue for the seventy-seventh and seventy-eighth fiscal years to be \$101,340,000. Accepting this estimate, it is obvious that a normal budget can be financed without increasing the present rates of taxation. The normal functions and institutions of the state will ultimately suffer from the constant pressure of fixed charges that now constitute such a large proportion of the budget, and it is inevitable that the cost of state government will continue to expand out of proportion to the state's growth. Either the state must be relieved of a portion of the fixed charges or the taxpayers must philosophically accept the cost that in a large measure is chargeable to mandates of the people in the form of constitutional amendments requiring the state to meet specific charges. The Governor and legislature are absolved when those functions of government that can be controlled by them are wisely and economically administered. Primary responsibility for this abnormal situation must be charged to the system of taxation that segregates the burden of government and places state government costs upon a class instead of upon the whole people. The budget of the state will be circumscribed by the utilization of all available revenues until the pressure of fixed charges forces another revision of tax rates or provides a more logical method of financing the state. Meanwhile every executive and legislature may reasonably expect constant criticism of their efforts to adjust the state's activities upon a basis that meets the legitimate demands of a progressive state and at the same time pleases those who are expecting lessened taxation.

The future status of self-supporting agencies must be determined by legislative action. It is repugnant to good government to ignore the issue that is presented and permit the state to collect more fees than required to support these agencies, unless it be the policy of the state to use the self-supporting agencies as supplemental revenue producers to aid the general fund, thereby again taxing special classes for the support of the general state government in excess of the special service rendered.

New Accounting Methods

The controversy that raged over state finances during the last legislative session revealed the necessity for a new system of accounting in the office of the Controller.

The necessary ledgers were installed forthwith and it is now possible to strike a general fund balance at any time. Other ledgers allocate claims as they go through the audit department and at the end of a fiscal year exact costs of government can be ascertained. (See Exhibits A. and A. A.)

This change in accounting methods has materially altered the character of the report, and understandable tables have replaced those formerly employed. Others of no value have been omitted.

Comparative statistical data (see Exhibit B) has been included for the convenience of those using the reports, obviating the necessity of constant reference to other reports of former bienniums.

The Effect of Recent Court Decisions Upon the Bookkeeping Methods in Use in This Office.

All self-supporting and partly self-supporting agencies of the state have at least one special fund. There are seventy-three such funds which must be kept in special accounts in the books of this office. Prior to the last session of the legislature the accounts were simply handled as a depositor's account in a bank might be handled by the bank. After the Budget Act became effective it was necessary to get a court decision to make sure of the standing of these funds. The decision (California State Supreme Court in the case of the *Railroad Commission vs. Riley*, California Decisions, Volume 66, No. 3493) was that these funds must be used by the agencies to which they belonged, but the amounts withdrawn must be charged against the appropriations granted the agencies. This decision means that each of these special funds must be kept as several accounts instead of one, in order that the charges may be made against the different appropriations of the agency using the fund. The result is that to obtain a balance in an appropriation several accounts must be included, and the preparation of an understandable financial statement is extremely difficult, due to the necessary inclusion of these special funds as an addition, of uncertain amount, to the general fund. This decision has increased the bookkeeping work of the office at least 25 per cent.

A further difficulty arose when the Fish and Game Commission brought suit in regard to the use of the balance in their fund over and above the amount of their appropriations.

The decision (California State Supreme Court in the case of the *Board of Fish and Game Commission vs. Riley*, California Decisions, Volume 67, No. 3571) permits the Board of Control, with the consent of the Governor, to grant a deficiency to such agencies as had used their entire appropriations and had accrued any unpaid expenditures. This deficiency is granted from the balance in the special fund of the self-supporting agency and must be set up on the books of this office as an appropriation from that fund. Sixteen such deficiencies have been granted up to December 16, 1924.

This decision nullifies legislative intent, as expressed in the budget appropriation bill, to limit self-supporting agencies to a specific amount and permits the expenditure of the total collections subject to the action of the Governor and Board of Control. This is repugnant to good government and does not comply with either the spirit or intent of the budget amendment. The situation can not be remedied until the problem of self-supporting agencies is met fairly, and their future status clearly defined.

The Duval Bill

The Duval Bill, providing for the taxing of motor busses, has proven very unsatisfactory from a tax standpoint.

Administration costs are excessive in proportion to the tax returned, and its enforcement is almost impossible.

The total collections to date are \$162,862.84.

Contingent Funds

The budget amendment and various court decisions have affected all contingent funds and the Controller recommends that the various laws creating these contingent funds be amended so that they may go to the general fund without credit.

The Land Settlement Board

The Land Settlement Board is required by law to pay interest at the rate of 4 per cent on all withdrawals from its various funds. The Durham Colony has paid interest up to July 1, 1923, on the withdrawals from its \$250,000 fund created by chapter 755-1917.

The Delhi Colony has never paid and owes this interest on the withdrawals from three appropriations:

- \$1,000,000 appropriated by chapter 450-1919
- 250,000 appropriated by chapter 15-1921
- 750,000 appropriated by chapter 734-1921

Motor Vehicle Fuel Tax.

This license tax of 2 cents per gallon on fuel that is suitable for propelling a motor vehicle was passed by the legislature of 1923 and became effective October 1, 1923. The tax, which is collectible quarterly at the source, produced during the first two quarters a total of \$5,915.-350.13, which is \$214,261.91 less than the amount assessed. The greater portion of this delinquency is caused by a difference of opinion as to the exemption of certain contracts in force prior to May 14, 1923. Cases have been filed and will be heard in the superior court of Los Angeles

County on January 5, 1925. These cases involve a tax of approximately three-quarters of a million dollars annually.

It is estimated that this tax will produce a net annual revenue of over twelve million dollars, one-half of which is distributed semi-annually to the state to be expended under the direction of the California Highway Commission for the maintenance, repair, reconstruction, etc., of highways. The other half is apportioned to the several counties in proportion to the number of motor vehicles registered from each county.

Refunds.

During the period from October 1, 1923, to June 30, 1924, there was refunded to persons using motor vehicle fuel for purposes other than upon public roads the sum of \$374,449.02. This department issued 14,295 checks to cover the refunds for this period. The cost of collection is covered by a very small bill for printing and postage, the total not exceeding \$50. The cost of making refunds, including salaries, printing, postage, materials, supplies and all other expenses, amounted to \$4,920.07, which sum was appropriated from the emergency fund, no provision having been made in the bill for this expense.

Recommendations.

There should be a penalty of at least 10 per cent added to the tax for nonpayment at the time specified by the statute, viz: forty days after the close of the quarter.

The reference to contracts in force prior to May 14, 1923, contained in section 10, should be eliminated.

Some difficulty has been encountered in collecting from the smaller companies. It is therefore recommended that a bond be required from every distributor of motor vehicle fuel to cover the amount of tax estimated to become due from such distributor.

It is necessary for the proper functioning of the law that a provision be inserted allowing by proper resolution a correction of erroneous assessments and clerical errors on the assessment roll.

More leniency should be shown in the time allowed for filing claims for refund. Under the present act invoices must be presented within six months. It is recommended that this limitation be extended to one year.

Inheritance Tax Department

This department has maintained for 1923 and 1924 the high standard of efficiency established in previous years, and this is particularly noteworthy in that, while the amount of work has increased, no additions have been made to its personnel. It is well in this connection to note that, whereas the expenses of the department's offices were some \$71,400 in 1921, and \$71,400 in 1922, they dropped to \$64,200 in 1923 and \$52,700 in 1924. This involved the handling of 2048 taxable estates

in 1923 and 1839 in 1924, besides approximately 750 additional estates for each year wherein it was determined no tax was due. Attention is also called to the fact that the percentage cost of collection for the year 1924 is .023, or the lowest for any year since 1913. This speaks well for those in charge of the department's offices and augurs much for the future.

The legislature of 1923 made no material changes in the Inheritance Tax Law, only amending so as to take care of the new community property enactments, leaving the taxing provisions and rates as they were since 1921. Consequently, it would be presumed that no litigation over the provisions of the act might arise, but the contrary is true, and it is pleasant to note that the department's views have been uniformly upheld by the courts.

Owing to California's geographical and climatic conditions, it was deemed advisable by the Controller within the past two months to issue a ruling to the effect that bank deposits and bonds in this state, at the time of a nonresident's death, would not be subject to inheritance taxation. The loss of revenue is so slight and the gain to the businesses of the state of such moment, that any small decrease in tax collections is offset by the state's material gain in other channels. Besides, the moral effect of the ruling must tend to make California the favored state of wealthy eastern tourists.

In this connection, it might be well to add that in the past four years practically all the states of the Union have enacted new or amended their old inheritance tax laws, and in almost every state so enacting or amending, either rates have been increased or exemptions decreased. During this time California has not increased her rates, nor decreased her exemptions, and as a result the state has gained the reputation of being eminently fair to the investment of eastern capital.

The department has sought to be fair and just in the administration of the law, and has earned the frank cooperation of the individuals paying taxes as well as that of their legal advisers. This attitude on the part of the public is very gratifying, and is one of the reasons for the effective and economical administration of the law.

It is well to realize that the state receives from inheritance taxes the second largest amount of revenue when we consider such sources as pay their proceeds into the general fund. The taxes collected for each year since 1913 are as follows:

Year ending June 30, 1913.....	\$1,586,672 89
Year ending June 30, 1914.....	1,654,951 42
Year ending June 30, 1915.....	2,924,610 95
Year ending June 30, 1916.....	3,145,210 63
Year ending June 30, 1917.....	3,830,952 13
Year ending June 30, 1918.....	2,725,406 98

Year ending June 30, 1919	\$3,409,912 06
Year ending June 30, 1920	2,678,158 63
Year ending June 30, 1921	6,804,731 98
Year ending June 30, 1922	6,344,619 35
Year ending June 30, 1923	4,777,950 35
Year ending June 30, 1924	6,463,325 76

The following tables show the amount of tax derived from the smaller and larger estates beginning with 1908:

**Computations Covering Inheritance Tax Receipts, Seventy-fourth Fiscal Year,
July 1, 1922, to July 1, 1923.**

Number of estates	2048	
Aggregate value	\$105,181,538 50	
Net amount of tax	4,949,205 11	
One thousand seven hundred three estates, valued at less than \$100,000 each, paid taxes amounting to		\$726,754 41
Two hundred forty-one estates, valued at from \$100,000 to \$500,000 each, paid taxes amounting to		1,471,220 05
Twenty-one estates, valued at from \$500,000 to \$1,000,000 each, paid taxes amounting to		752,791 29
Thirteen estates, valued at over \$1,000,000 each, paid taxes amounting to		1,594,203 37
Seventy estates, in which the valuation has not yet been determined, paid taxes amounting to		404,235 99
		<hr/>
		\$4,949,205 11
Refunds		83,344 47
		<hr/>
		\$4,865,860 64
Less--		
Treasurer's commissions	\$29,862 87	
Appraiser's fees and court costs	58,047 42	
	<hr/>	87,910 29
		<hr/>
Net amount paid to state		\$4,777,950 35
Expenses Inheritance Tax Department, Sacramento, San Francisco and Los Angeles		64,234 88
Total percentage cost of collection	.031+	
The percentage cost of collection for 1922-23 is made up of the following items:		
Treasurers' commissions	.006+	
Appraisers' fees and court costs	.012—	
Office expenses	.013+	
	<hr/>	.031+

**Computations Covering Inheritance Tax Receipts, Seventy-fifth Fiscal Year,
July 1, 1923, to July 1, 1924.**

Number of estates.....	1839
Aggregate value.....	\$148,169,707 96
Net amount of tax.....	6,658,234 29
One thousand eight hundred thirty-nine estates, valued at less than \$100,000 each, paid taxes amounting to.....	\$950,473 11
Two hundred sixty-six estates, valued at from \$100,000 to \$500,000 each, paid taxes amounting to.....	1,325,363 64
Thirty estates, valued at from \$500,000 to \$1,000,000 each, paid taxes amounting to.....	1,050,247 64
Fifteen estates, valued at over \$1,000,000 each, paid taxes amounting to.....	2,563,004 77
Sixty-six estates, in which the valuation has not yet been determined, paid taxes amounting to.....	759,145 13
	<hr/> \$6,658,234 29
Refunds.....	94,312 20
	<hr/> \$6,563,922 09
Less—	
Treasurers' commissions.....	\$30,822 88
Appraisers' fees and court costs.....	69,773 45
	<hr/> 100,596 33
Net amount paid to state.....	\$6,463,325 76
Expenses Inheritance Tax Department, Sacramento, San Francisco and Los Angeles.....	52,758 70
Total percentage cost of collection.....	.023 +
The percentage cost of collection for 1923-24 is made up of the following items:	
Treasurers' commissions.....	.005 —
Appraisers' fees and court costs.....	.0106 —
Office expenses.....	.008 —
	<hr/> 0.23 +

Corporation Taxes

Owing to the ever-increasing demand for additional funds to carry on various state institutions, it was necessary for the legislature of 1921 to raise the rates on all corporations. The table follows:

Corporations	1911-12 (per cent)	1913-14 (per cent)	1915-16 (per cent)	1917-18 (per cent)	1919-20 (per cent)	1920-21 (per cent)	1921-22 (per cent)
Railways.....	4	4.75	5.25	5.25	5.25	7	7
Electric railways.....						5.25	5.25
Car companies.....	3	4	3.95	3.95	3.95	5.25	5.25
Express companies.....	2	2	1.60	90	90	1	1
Telegraph and telephone companies.....	3.50	4.20	4.50	4.20	4.20	5.50	5.50
Gas and electric companies.....	4	4.60	5.25	5.60	5.60	7.50	7.50

During the eleven years in which the new tax system has been in operation, the collections for each year were as follows:

1911-12.....	\$10,387,206 66
1912-13.....	10,887,144 77
1913-14.....	12,963,660 10

1914-15	\$13,516,046 50
1915-16	14,993,584 42
1916-17	15,649,356 24
1917-18	16,379,488 82
1918-19	17,667,295 10
1919-20	19,477,073 50
1920-21	22,272,149 04
1921-22	31,111,611 22
1922-23	32,293,313 32
1923-24	33,544,172 09

The cost of collections from 1912 is as follows:

1912	\$0.009
1913	.007
1914	.0075
1915	.0066
1916	.0068
1917	.0051
1918	.0041
1919	.0039
1920	.0036
1921	.0033
1922	.0028
1923	.0027

The number of corporations assessed since this law has been in operation is as follows for each of the eleven years:

1911-12	19,721
1912-13	19,693
1913-14	20,478
1914-15	20,979
1915-16	21,994
1916-17	19,623
1917-18	18,223
1918-19	18,578
1919-20	18,095
1920-21	20,033
1921-22	20,453
1922-23	20,551
1923-24	21,899

San Francisco Harbor Transactions

	1923	1924
Cash receipts, seventy-fourth fiscal year, ending June 30	\$2,623,016 23	
Cash receipts, seventy-fifth fiscal year, ending June 30		\$2,639,274 56
Cash disbursements, seventy-fourth fiscal year, ending June 30	1,820,979 83	
Cash disbursements, seventy-fifth fiscal year, ending June 30		1,703,400 94
Transfer disbursements, seventy-fourth fiscal year, ending June 30	689,213 32	
Transfer disbursements, seventy-fifth fiscal year, ending June 30		1,073,920 00
Transfer receipts, seventy-fifth fiscal year, ending June 30		728,777 08

There was transferred to meet interest payments, on bonds sold and outstanding to the following funds during the seventy-fourth (1922-23) and seventy-fifth (1923-24) fiscal years, ending June 30th:

	1923	1924
San Francisco Seawall Sinking Fund	\$6,900 00	\$2,300 00
Second San Francisco Seawall Sinking Fund	360,000 00	360,000 00
Third San Francisco Seawall Sinking Fund	120,000 00	120,000 00
India Basin Sinking Fund	34,120 00	34,120 00

There was transferred to meet redemption payments to the following funds during the seventy-fourth (1922-23) and seventy-fifth (1923-24) fiscal years, ending June 30th:

	1923	1924
San Francisco Seawall Sinking Fund.....	\$115,000 00	\$115,000 00

The amount of bonds sold during the seventy-fourth (1922-23) and seventy-fifth (1923-24) fiscal years, ending June 30th:

	1923	1924
Third San Francisco Seawall Fund.....		

Amount of bonds outstanding seventy-fourth (1922-23) and seventy-fifth (1923-24) fiscal years, ending June 30th:

	1923	1924
San Francisco Seawall.....	\$115,000 00	
Second San Francisco Seawall.....	9,000,000 00	\$9,000,000 00
Third San Francisco Seawall.....	3,000,000 00	3,000,000 00
India Basin.....	\$53,000 00	\$53,000 00

Bonds authorized but not yet sold during seventy-fourth (1922-23) and seventy-fifth (1923-24) fiscal years, ending June 30th:

	1923	1924
Third San Francisco Seawall.....	\$7,000,000 00	\$7,000,000 00
India Basin.....	147,000 00	147,000 00

Bonded Indebtedness

Bond Issue Tables.

Herewith are tables showing the bonded indebtedness of the state government of California, bonds authorized but not yet issued, and bonds held in trust for sundry funds, as of June 30th:

	1923 74th fiscal year	1924 75th fiscal year
<i>Bonded indebtedness.</i>		
Civil 1857 (interest ceased).....	\$3,500 00	\$3,500 00
Civil 1860 (interest ceased).....	500 00	500 00
Funded debt 1873, in trust for schools (6).....	1,526,500 00	1,526,500 00
Funded debt 1873, in trust for University (6).....	751,000 00	751,000 00
San Francisco Seawall 1903 (4).....	115,000 00	
Second San Francisco Seawall 1909 (4).....	9,000,000 00	9,000,000 00
Third San Francisco Seawall 1913 (4).....	3,000,000 00	3,000,000 00
India Basin 1909 (4).....	\$53,000 00	\$53,000 00
First State Highway 1909 (4).....	15,600,000 00	15,200,000 00
Second State Highway 1915 (4½).....	15,000,000 00	14,625,000 00
Third State Highway 1919 (4½).....	5,122,000 00	5,122,000 00
Third State Highway 1921 (5¼).....	2,000,000 00	2,000,000 00

	1923 74th fiscal year	1924 75th fiscal year
<i>Bonded Indebtedness—Continued.</i>		
Third State Highway 1921 (5¼).....	\$9,878,000 00	\$9,878,000 00
Third State Highway 1921 (5).....	7,000,000 00	7,000,000 00
Third State Highway 1922 (4¼).....	5,000,000 00	5,000,000 00
Third State Highway 1923 (4¼).....	1,000,000 00	5,000,000 00
Third State Highway 1923 (4¼).....		3,000,000 00
Sacramento State Building 1913 (4).....	3,000,000 00	3,000,000 00
San Francisco State Building 1913 (4).....	\$60,000 00	\$40,000 00
University California Building 1913 (4½).....	1,680,000 00	1,640,000 00
Veterans' Farm and Home Building Fund 1924 (4½).....		4,000,000 00
Totals.....	\$81,389,500 00	\$91,439,500 00

<i>Bonds Authorized, Not Issued, June 30.</i>		1923	1924
San Diego Harbor Improvement Fund 1909 (4).....		\$1,500,000 00	\$1,500,000 00
Third San Francisco Seawall 1913 (4).....		7,000,000 00	7,000,000 00
India Basin 1909 (4).....		147,000 00	147,000 00
Third Highway.....		10,000,000 00	3,000,000 00
Veterans' Farm and Home Building Fund 1924 (4½).....		-----	6,000,000 00
Totals.....		\$18,647,000 00	\$17,647,000 00

<i>Bonds, etc., Held in Trust for Sundry Funds, June 30.</i>		1923	1924
School Land Fund (for schools).....		\$8,587,124 92	\$8,931,293 42
Estates Deceased Persons Fund.....		922,000 00	1,106,000 00
University Fund.....		751,000 00	751,000 00
Surplus funds (general).....		4,463,500 00	-----
Sacramento Building Fund.....		220,000 00	280,000 00
Torrens Title Assurance Fund.....		20,000 00	23,000 00
Dissolved Savings Bank Fund.....		54,000 00	53,000 00
Nurses' Registration Fund.....		13,000 00	33,000 00
Compensation Insurance Fund.....		5,356,000 00	5,800,600 00
Teachers' Permanent Fund.....		1,528,400 00	1,771,400 00
Totals.....		\$21,815,024 92	\$18,749,293 42

School Land Fund (for schools).....		-----	-----
Sacramento and San Joaquin Drainage District Fund No. 2 Warrants.....		\$49,796 82	\$66,672 28
Sacramento and San Joaquin Drainage District Fund No. 6 Warrants.....		90,172 64	90,172 64
Totals.....		\$139,369 46	\$156,844 92

The following state bonds have been sold during fiscal years ending June 30th:

	1923	1924
Third Highway 1922 (4½).....	\$5,000,000 00	-----
Third Highway 1923 (4½).....	1,000,000 00	\$4,000,000 00
Third Highway 1924 (4½).....	-----	3,000,000 00
Veterans' Farm and Home Building 1924 (4½).....	-----	4,000,000 00

The following bonds have been redeemed during fiscal years ending June 30th:

	1923	1924
San Francisco Seawall 1903 (4).....	\$115,000 00	\$115,000 00
First Highway 1911 (4).....	400,000 00	400,000 00
San Francisco State Building 1916 (4).....	20,000 00	20,000 00
University California Building 1915 (4½).....	40,000 00	40,000 00
Second Highway Bonds 1915 (4½).....	-----	375,000 00

Interest has been paid on state bonds during the fiscal years ending June 30th:

	1923	1924
Funded debt 1873.....	\$141,435 00	\$141,435 00
First Highway.....	624,000 00	608,000 00
Second Highway.....	675,000 00	658,125 00
Third Highway.....	1,359,725 00	1,792,911 00
Sacramento State Building.....	120,000 00	120,000 00
San Francisco State Building.....	34,400 00	33,600 00
University California Building.....	76,500 00	74,700 00
San Francisco Seawall.....	6,900 00	2,300 00
Second San Francisco Seawall.....	360,000 00	360,000 00
Third San Francisco Seawall.....	120,000 00	120,000 00
India Basin.....	34,120 00	34,120 00
Totals.....	\$3,552,080 00	\$3,945,191 00

Bonded debt June 30th, sundry years:

1916.....	\$33,013,500 00
1917.....	34,073,500 00
1918.....	39,367,500 00
1919.....	46,834,500 00
1920.....	50,259,500 00
1921.....	54,806,500 00
1922.....	75,964,500 00
1923.....	81,389,500 00
1924.....	91,439,500 00

State Highway Bond Data

First State Highway.

Interest was paid on bonds sold and outstanding, in:

Seventy-fourth fiscal year, ending June 30, 1923.....	\$624,000 00
Seventy-fifth fiscal year, ending June 30, 1924.....	608,000 00

Bonds were redeemed during:

Seventy-fourth fiscal year, ending June 30, 1923.....	\$400,000 00
Seventy-fifth fiscal year, ending June 30, 1924.....	400,000 00

Bonds were outstanding:

Seventy-fourth fiscal year, ending June 30, 1923.....	\$15,600,000 00
Seventy-fifth fiscal year, ending June 30, 1924.....	15,200,000 00

Second State Highway.

Interest was paid on bonds sold and outstanding, in:

Seventy-fourth fiscal year, ending June 30, 1923.....	\$675,000 00
Seventy-fifth fiscal year, ending June 30, 1924.....	658,125 00

Bonds were redeemed during:

Seventy-fourth fiscal year, ending June 30, 1923.....	-----
Seventy-fifth fiscal year, ending June 30, 1924.....	\$375,000 00

Bonds outstanding:

Seventy-fourth fiscal year, ending June 30, 1923.....	\$15,000,000 00
Seventy-fifth fiscal year, ending June 30, 1924.....	14,625,000 00

The whole issue of \$15,000,000.00 has been sold.

Third State Highway.

Interest was paid on bonds sold and outstanding, in:

Seventy-fourth fiscal year, ending June 30, 1923.....	\$1,359,725 00
Seventy-fifth fiscal year, ending June 30, 1924.....	1,792,911 00

Of issue of \$40,000,000.00 there was sold in:

Seventy-fourth fiscal year, ending June 30, 1923.....	\$6,000,000 00
Seventy-fifth fiscal year, ending June 30, 1924.....	7,000,000 00

Premium received on sale state bonds, fiscal year ending:

Third State Highway Fund, June 30, 1923.....	\$16,200 00
Third State Highway Fund, June 30, 1924.....	-----

TEN YEARS OF RECEIPTS AND DISBURSEMENTS.

The following is a comparison of receipts and disbursements and canceled warrants less transfers for each of the last ten years.

Fiscal year	Cash receipts	Disbursements	Excess receipts	Excess disbursements
Sixty-sixth (1914-1915)	\$29,829,605 36	\$36,529,593 04		\$6,699,987 68
Sixty-seventh (1915-1916)	37,902,612 96	36,035,889 77	\$1,866,725 19	
Sixty-eighth (1916-1917)	33,819,867 73	34,886,139 73		1,066,272 00
Sixty-ninth (1917-1918)	42,914,158 53	43,008,663 07		94,504 54
Seventieth (1918-1919)	50,132,900 37	50,681,433 48		548,533 11
Seventy-first (1919-1920)	58,742,199 34	61,908,139 73		3,165,940 39
Seventy-second (1920-1921)	68,525,160 17	65,598,516 32	2,926,643 85	
Seventy-third (1921-1922)	95,764,903 55	\$4,066,708 08	11,698,195 47	
Seventy-fourth (1922-1923)	\$1,393,047 97	88,783,517 92		7,390,469 95
Seventy-fifth (1923-1924)	105,219,928 59	101,443,584 82	3,776,345 77	
Excess receipts during ten-year period			\$20,267,910 28	\$18,965,707 69
Excess disbursements during ten-year period			18,965,707 69	
Net excess receipts during ten-year period			\$1,302,202 59	

NOTE.—Receipts do not include canceled warrants.

Disbursements include reissue of warrants and Sacramento and San Joaquin Drainage District warrants.

The figures for disbursements of sixty-seventh, sixty-eighth and sixty-ninth fiscal years have been remodeled to include Sacramento and San Joaquin Drainage District Fund warrants which show on register as disbursements and for those years were deducted in the several former reports and will therefore show different figures in excess columns.

The amount of warrants against the several funds will be found in Statement No. 5.

Last Biennial Period.

The following table shows the receipts and disbursements for seventy-fourth (1922-1923) fiscal year and seventy-fifth (1923-1924) fiscal year.

RECEIPTS.

Cash receipts for seventy-fourth fiscal year	\$81,393,047 97	
Transfer receipts for seventy-fourth fiscal year	26,535,867 49	
Canceled warrant receipts for seventy-fourth fiscal year	687 27	
Total receipts for seventy-fourth fiscal year		\$107,929,602 73
Cash receipts for seventy-fifth fiscal year	105,219,928 59	
Transfer receipts for seventy-fifth fiscal year	38,054,451 84	
Canceled warrant receipts for seventy-fifth fiscal year	2,218 23	
Total receipts for seventy-fifth fiscal year		143,276,598 66
Total receipts for seventy-fourth and seventy-fifth fiscal years		\$251,206,201 39

DISBURSEMENTS.

Disbursements for seventy-fourth fiscal year	\$88,783,517 92	
Transfer disbursements for seventy-fourth fiscal year	26,535,867 49	
Total disbursements for seventy-fourth fiscal year		\$115,319,385 41
Disbursements for seventy-fifth fiscal year	\$101,443,584 82	
Transfer disbursements for seventy-fifth fiscal year	38,054,451 84	
Total disbursements for seventy-fifth fiscal year		139,498,036 66
Total disbursements for seventy-fourth and seventy-fifth fiscal years		\$254,817,422 07

GENERAL FUND BALANCE SHEET.

July 1, 1923, for the Seventy-third and Seventy-fourth Fiscal Years.

EXHIBIT A. A.—2.

Assets (Actual).	
Cash on hand July 1, 1923.....	\$4,247,433 23
Bonds held in trust for the General Fund.....	4,463,500 00
Total.....	<u>\$8,710,933 23</u>
Liabilities (Actual).	
Balances in 1917 appropriations (Exhibit A. C.).....	\$364,523 00
Balances in 1919 appropriations (Exhibit A. C.).....	1,117,207 48
Balances in 1921 appropriations (Exhibit A. C.).....	4,707,856 90
Special deposits (Exhibit A. C.).....	30,974 46
Orphans, claims for, 71st, 72d, 73d and 74th fiscal years (Exhibit A. C.).....	760,000 00
Veterans Welfare Fund and Farm and Home Building Fund (Exhibit A. C.).....	1,700,000 00
Surplus, July 1, 1923 (actual).....	30,371 39
Total.....	<u>\$8,710,933 23</u>

GENERAL FUND BALANCE SHEET.

July 1, 1925, for the Seventy-fifth and Seventy-sixth Fiscal Years.

Assets (Partly Estimated).	
Surplus July 1, 1923.....	\$30,371 39
Reverted, 1917 appropriation.....	47,602 35
	<u>\$77,973 74</u>
Receipts to the General Fund for 75th and 76th fiscal years (Exhibit A. B.).....	92,389,352 50
Special funds that relieve entire appropriations (Exhibit A. E.).....	7,796,451 00
Special funds that relieve parts of appropriations (Exhibit A. D.).....	4,961,683 62
Total.....	<u>\$105,225,460 86</u>
Liabilities (Partly Estimated).	
Fixed charges and recurrent appropriations (Exhibit A. C.).....	\$58,535,457 61
Appropriations for 75th and 76th fiscal years (Exhibit A. C.).....	40,622,029 94
Suplus, July 1, 1925 (estimated).....	6,067,973 31
Total.....	<u>\$105,225,460 86</u>

Available for Appropriation, Seventy-seventh and Seventy-eighth Fiscal Years.

(All Estimated.)	
Surplus, July 1, 1925.....	\$6,067,973 31
Receipts to General Fund, July 1, 1925, to July 1, 1927, estimated by Board of Equalization (Exhibit A. F.).....	99,340,000 00
Special funds that will relieve appropriations, estimated equal to receipts for 75th and 76th fiscal years.....	11,349,145 28
Total.....	<u>\$116,757,118 59</u>
(Partly Estimated.)	
Fixed charges and recurrent appropriations for the 77th and 78th fiscal years (See Exhibit A. G.).....	\$68,804,871 66
Less poll tax, estimated at.....	2,000,000 00
	<u>\$66,804,871 66</u>
Available for appropriation.....	49,952,246 93
Total.....	<u>\$116,757,118 59</u>

The above estimate of money available for appropriation does not include a possible reversion of \$4,408,949.06, which is the estimated amount of "frozen funds" as of July 1, 1925 (See Exhibit A. D.). Nor does the estimate include in any way the moneys held by the railroads until their suits regarding the "King Tax Bill" are settled. These moneys amount now to about \$11,000,000 and for the seventy-seventh and seventy-eighth fiscal years it is estimated that an additional \$5,220,000 will be impounded.

BALANCE SHEET.
General Fund, Seventy-fifth and Seventy-sixth Fiscal Years.

EXHIBIT. A. A.

ASSETS.		LIABILITIES.	
Cash on hand July 1, 1923	\$4,247,433 23	Liabilities, estimated July 1, 1923. (See Exhibit A. C.)	\$107,665,241 07
Bonds, General Fund surplus, July 1, 1923	4,463,500 00	Increased estimates, October 1, 1924. (See Exhibit A. C.)	\$179,895 68
Estimated receipts, seventy-fifth and seventy-sixth fiscal years.	92,389,352 50	Decreased estimates, October 1, 1924. (See Exhibit A. C.)	54,689 71
Estimate of October 1, 1924. (See Exhibit A. B.)	7,796,451 00		
Special funds that will relieve entire appropriations of self-supporting agencies (See Exhibit A. E.)	4,961,683 62	Surplus	Net increase
Special funds that will partly relieve appropriations of partly self-supporting agencies. (See Exhibit A. D.)			125,205 97
Total	\$113,858,420 35	Total	6,067,973 31
			\$113,858,420 35
Frozen balances subject to legislative action for seventy-fifth and seventy-sixth fiscal years. Minimum estimate. (See Exhibit A. D.)	\$4,408,949 02		
Surplus, shown above	6,067,973 31		
Surplus, including frozen balances	\$10,476,922 33		

EXHIBIT A. B. General Fund - Estimated Receipts, Seventy-fifth and Seventy-sixth Fiscal Years, July 1, 1923, to June 30, 1925.

	Estimates made before July 1, 1923	Actual receipts July 1, 1923 to June 30, 1924	Actual receipts July 1, 1923 to Sept. 30, 1924	New esti- mate made Oct. 1, 1924	Increased estimates	Decreased estimates
Franchise taxes	\$84,900,000 00	\$83,544,172 09	\$82,110,357 61	\$71,000,000 00	\$8,100,000 00	
Corporation license tax	2,250,000 00	1,263,087 31	1,201,300 38	2,600,000 00	350,000 00	
Office fees, Secretary of State	775,000 00	126,287 79	504,355 00	900,000 00	125,000 00	
County settlements, punitive and reform schools	1,020,000 00	536,550 23	536,550 23	1,020,000 00		
County settlements, inheritance tax	10,200,000 00	6,463,325 76	6,463,325 76	12,000,000 00	1,800,000 00	
County settlements, general property tax, delinquent	8,000 00	9,883 17	9,883 17	14,000 00	6,000 00	
Interest on Bonds, Bond Investment Fund	217,146 25	157,057 81	157,057 81	200,000 00		\$17,146 25
Water Commission, fees	36,000 00	15,808 84	26,111 34	36,000 00		
Supreme Court and Courts of Appeal	22,000 00	12,713 00	16,075 46	25,000 00		
Dairy fines	1,800 00	452 50	452 50	452 50	3,000 00	
Insurance Commissioner	350,000 00	144,226 50	185,918 05	300,000 00		1,347 50
Department of Agriculture	200,000 00	75,513 05	132,094 96	150,000 00		50,000 00
Department of Institutions	12,000 00	6,312 78	8,181 74	12,000 00		50,000 00
Department of deposits, State Treasurer	1,500,000 00	891,496 50	1,154,372 66	1,800,000 00	300,000 00	
Registration of bonds, State Treasurer	900 00		230 87	900 00		
Interest on State bonds, State Treasurer	17,000 00	7,149 97	7,504 17	17,000 00		
Interest on daily balances, "New York" Bank, State Treasurer	7,000 00	6,814 46	8,500 09	14,000 00	7,000 00	
Surveyor General, fees	75,000 00	178,052 10	187,123 86	350,000 00	275,000 00	
Miscellaneous receipts						
Totals	\$81,591,846 25	\$43,740,193 86	\$62,800,056 86	\$90,439,352 50	\$10,916,000 00	\$118,493 75
Veterans Welfare Board, return of advance from General Fund, Ch. 519, 1921		1,950,000 00	1,950,000 00	1,450,000 00		
Grand totals	\$81,591,846 25	\$45,690,193 86	\$64,750,056 86	\$92,389,352 50	\$10,916,000 00	\$118,493 75

EXHIBIT A. C.

General Fund—Liabilities, Seventy-fifth and Seventy-sixth Fiscal Years, July 1, 1923, to June 30, 1925.

	Unexpended balance—		Expended during 75th fiscal year	Unexpended balances, Sept. 30, 1924	Estimated increases in liabilities, Oct. 1, 1924	Estimated decreases in liabilities, Oct. 1, 1924
	July 1, 1923	July 1, 1924				
Appropriations of 1917 (69th and 70th fiscal years).....	\$361,523 00	\$98,899 50	\$265,623 41	\$1,350,467 66		\$47,602 35
Appropriations of 1919 (71st and 72d fiscal years).....	1,117,207 48	1,407,500 84	1,059,156 64			
Appropriations of 1919, recurrent.....	1,349,150 00					
Appropriations of 1921 (73d and 74th fiscal years).....	4,707,856 90	3,140,783 92	2,437,072 98	2,867,719 87		
Appropriations of 1921, recurrent.....	870,000 00					
Appropriations of 1923 (75th and 76th fiscal years).....	46,622,029 91	28,217,657 23	12,404,372 71	24,554,489 15		
Recurrent appropriations (not included above).....	102,000 00	67,007 45	34,992 55	90,818 24		
Special deposits.....	30,974 46	37,451 13		84,745 51		
State University Fund.....	4,462,246 77	2,306,586 00	2,155,660 77	1,500,000 00	\$10,000 00	
Orphans, claims for 71st, 72d, 73d and 74th fiscal years, estimated.....	750,000 00		755,059 34			
Orphans, claims for 75th and 76th fiscal years, estimated.....	3,204,000 00	2,560,664 39	639,335 61	2,413,916 85		
Vocational Education Fund, estimated.....	350,000 00	192,835 19	157,164 81	192,835 19		
Vocational Rehabilitation Fund, estimated.....	35,000 00	5,253 65	29,746 35	5,253 65		5,253 65
Veterans' Welfare Fund and Farm and Home Building Fund.....	1,700,000 00	950,000 00	750,000 00	950,000 00		
Teachers' Permanent Fund, estimated.....	563,897 52	325,000 00	238,897 52			1,833 71
Schools, elementary, estimated.....	29,448,120 00	15,888,883 51	13,559,236 49	3,023,192 98		
High schools.....	7,813,740 00	4,048,048 56	3,765,691 44	1,899,984 32		
Payment of principal and interest on bonded debt, cities and counties.....	1,250,000 00	630,584 41	619,415 59	630,584 41		
Interest and redemption of state bonds, estimated.....	8,928,195 00	4,706,909 70	4,221,285 30	4,656,909 70		
Total liabilities.....	\$107,665,241 07	\$64,581,065 57	\$43,092,711 51	\$44,222,751 24	\$179,895 68	\$1,854,089 71

* Reverted, none.

EXHIBIT A. D.

Condition of the Special Funds of Self-Supporting and Partly Self-Supporting Agencies of the State, with Estimates of the Balances that will be left June 30, 1925.

	Balance, July 1, 1923	Receipts, July 1, 1923 to June 30, 1924	Estimated receipts, July 1, 1924 to June 30, 1925	Total of balance and receipts for two years	Appropriations	Frozen balances, July 1, 1925
Accident Prevention Fund.....	\$5,989 49	\$21,528 57	\$150,000 00	\$177,528 06	\$529,820 00	
Industrial Accident Fund.....	9,380 44	2,289 15	2,300 00	14,188 59		
Adult Blind Fund.....	22,752 93	95,208 70	100,000 00	321,961 63	223,598 30	
Agnew's Hospital Contingent Fund.....	187,936 71	112,912 30	115,000 00	315,849 01	1,013,860 00	
Agricultural Society Contingent Fund.....	786 15	91,594 46	75,000 00	107,380 61	339,120 00	
Banking Fund.....	83,709 01	292,000 73	315,000 00	690,709 74	412,950 00	\$277,759 74
Bar Examination Fund.....	11,554 73	10,740 00	12,000 00	34,294 73	14,010 00	20,284 73
Building and Loan Inspection Fund.....	11,323 82	15,102 78	15,000 00	41,426 60	29,160 00	15,266 60
Cattle Protection Fund.....	13,077 29	89,998 21	90,000 00	190,075 50		
Chemistry Fund.....	975 06	32,144 32	35,000 00	68,119 38		
Fish Exchange Fund.....	11,141 24	16,573 10	16,500 00	44,214 34		
Grain Standardization Fund.....	21 59	5,757 71	5,500 00	11,279 30		
Market Commission Fund.....	6,608 06	1,501 77	1,500 00	9,610 83		
Meat Hygiene Fund.....	752 01	60,633 41	75,000 00	136,385 42	1,404,929 00	
Standard Apple Fund.....	775 77	451 50	500 00	1,727 27		
Standardization Fund.....	11,933 95	36,032 31	10,000 00	87,966 26		
Standardization Fund.....	9,311 06	196,190 13	225,000 00	430,501 19		
Warehouse Standardization Fund.....	14 00	2,579 00	2,000 00	4,593 00		
Chicago Teachers College Contingent Fund.....	1,642 47	1,355 77	1,200 00	4,198 24	236,480 00	
Corporation Commission Fund.....	472,137 86	342,989 12	350,000 00	1,165,126 98	350,772 00	
Court of Appeals, First District, Library Fund.....	624 74	1,880 87	1,600 00	4,105 61	148,750 00	
Court of Appeals, Second District, Library Fund.....	476 13	2,767 26	2,700 00	5,843 39	146,360 00	
Court of Appeals, Third District, Library Fund.....	640 10	1,614 75	4,755 00	7,010 85	77,000 00	
Deaf and Blind Schools, Contingent Fund.....	10,684 22	6,412 71	7,000 00	24,096 93	462,114 00	
Dentistry Fund.....	12,387 24	17,298 90	20,000 00	50,686 14		32,086 14
Detective License Fee Fund.....	3,387 78	1,620 00	1,600 00	6,607 78	870 00	
Embalmers Fund.....	136,016 10	16,052 63	16,000 00	32,052 63	3,550 00	
Fish and Game Fund.....	12,631 26	555,252 65	575,000 00	1,200,268 11	809,320 00	28,102 93
Folsom Prison Fund.....	5,524 94	21,457 84	215,000 00	242,032 78	746,680 00	
Freshman Teachers College Contingent Fund.....	3,559 05	3,182 08	4,000 00	10,741 13	314,280 00	
Humboldt Teachers College Contingent Fund.....	3,397 24	2,405 05	500 00	6,302 29	230,504 00	
Industrial Farm for Women Contingent Fund.....	920 42	2,405 05	2,200 00	5,525 47	97,215 00	
Insurance Commissioner's Special Fund.....	1,368 80	1,117 18		2,485 98	4,000 00	
Labor Bureau Contingent Fund.....	82,010 02	60,000 00	60,000 00	202,010 02	164,630 00	37,080 02
Labor Bureau Contingent Fund.....	15,309 06	23,363 00	23,000 00	61,672 06	28,800 00	
Medical Examiners' Contingent Fund.....	106,405 97	189,468 41	190,000 00	485,874 38	89,850 00	
Mendocino Hospital Contingent Fund.....	193,163 79	31,235 39	32,000 00	256,399 38	721,050 00	393,024 38

Mining Bureau Fund.....	1,077 85	5,980 82	6,000 00	113,058 70 ¹	359,898 00	4,095 19
Petroleum and Gas Fund.....	33,738 31	167,196 18	150,000 00	950,924 49 ²	---	---
Napa Hospital and Contingent Fund.....	190,905 01	131,634 67	135,000 00	437,330 68 ³	1,415,295 00	---
Norwalk Hospital Contingent Fund.....	74,917 45	40,714 46	30,000 00	1165,631 91	542,145 00	---
Nurses Examination and Registration Fund.....	20,887 43 ⁴	34,018 28	30,000 00	117,395 73	17,305 21	110,600 52
Nurses Examination and Registration Fund Bonds.....	33,000 00 ⁵	---	---	---	---	---
Opportunity Fund.....	348 19	6,867 49	7,000 00	14,215 68	7,060 00	7,155 68
Pacific Colony Contingent Fund.....	18,323 03	5,757 84	6,000 00	307,080 87	---	30,080 87
Pharmacy Board Contingent Fund.....	53,330 80	84,806 67	83,000 00	224,137 21	18,080 00	125,517 27
Polytechnic School Contingent Fund.....	19,437 11	11,074 21	11,000 00	441,531 32	124,500 00	---
Preston School Contingent Fund.....	2,896 04	593,366 01	1,500 00	5,888 85	577,610 00	---
Printing Fund.....	87,710 28	100,380 81	625,000 00	1,226,076 29	1,221,800 00	4,276 29
Railroad Commission Fund.....	87,395 13	267,853 29	100,000 00	1287,375 94	793,600 00	---
Real Estate Commission Fund.....	145,980 59	270,000 00	270,000 00	681,853 88	229,180 00	---
San Diego Harbor Improvement Fund.....	7,414 61	2,807,652 03	700 00	18,742 66	2,100 00	---
San Francisco Harbor Improvement Fund.....	402,181 14	2,807,652 03	3,000,000 00	6,329,834 04	4,298,239 00	2,031,595 04
San Jose Teachers College Contingent Fund.....	10,711 15	10,207 08	11,000 00	131,918 23	445,660 00	---
San Quentin Prison Fund.....	2,674 28	42,571 10	130,000 00	175,245 38	1,550,000 00	---
Santa Barbara Teachers College Contingent Fund.....	8,807 16	5,474 55	6,000 00	120,281 71	187,710 00	---
Sixth District Agricultural Association Contingent Fund.....	4,745 18	1,805 05	500 00	17,050 23	67,604 00	---
Sonoma Home Contingent Fund.....	96,400 94	51,483 42	52,000 00	199,884 36	1,140,151 10	---
San Diego Teachers College Contingent Fund.....	4,995 85	3,246 86	5,000 00	115,242 71	287,640 00	---
San Francisco Teachers College Contingent Fund.....	7,460 63	2,346 19	2,500 00	112,306 82	292,000 00	---
Southern California Hospital Contingent Fund.....	111,482 86	97,059 37	100,000 00	1308,542 23	1,425,940 00	---
Southern California Hospital Contingent Fund.....	160,204 41	98,169 91	100,000 00	1358,371 32	1,588,892 00	---
Supreme Court Library Fund.....	794 75	2,002 52	2,000 00	14,797 29	271,280 00	---
Whittier School Contingent Fund.....	64,169 08	11,135 57	12,000 00	187,304 65	412,228 00	---
Veterinary Medicine Examiners' Contingent Fund.....	574 16	320 00	350 00	1,244 16	500 00	744 16
Library Fund.....	21,712 36	1,263 29	1,400 00	24,377 65	---	24,377 65
Veterans' Home Fund.....	37,650 99	3,045 04	3,000 00	43,696 03	---	---
Veterans' Home Fund (U. S. Government).....	---	66,990 00	70,000 00	136,990 00	---	---
Totals.....	\$3,141,013 27	\$7,074,429 91	\$7,558,225 00	\$17,773,668 18	\$26,241,989 61	\$4,408,949 02

¹Amounts added to give the total of special funds that will partly relieve appropriation of partly self-supporting agencies. Total \$4,961,683 62. (See Exhibit A. A.)

²The balance that will remain in the Petroleum and Gas Fund will be larger than shown here because the General Fund has been used to some extent for Mining Bureau expenses and the Petroleum and Gas Fund used only for expenses of Petroleum and Gas Division.

³The Nurses Registration Bureau is not separated in the budget from other divisions of the Board of Health. This appropriation shown is the addition of \$8,725 21 expended for the seventy-fifth fiscal year and \$8,580 estimated by the Board of Health for the expenses of the seventy-sixth fiscal year.

⁴The balance in the Real Estate Commission Fund reverts to the General Fund on the 1st of January of each year.

⁵\$7,414 61 of the San Diego Harbor Improvement Fund is withheld from the use of the Commission because owed to the General Fund. Only receipts during this biennial period are capable of relieving the General Fund of their appropriations.

⁶The Veterans' Home Fund is not subject to appropriation.

EXHIBIT A. E.

**Appropriations that Will Not be Used, Due to the Use of Special Funds of
Self-Supporting Agencies.**

Board of Bar Examiners:		
Salaries.....		\$5,000 00
Support.....		9,010 00
Division of Printing, Department of Finance:		
Salaries.....		619,800 00
Support.....		602,000 00
Medical Examiners:		
Salaries.....		48,300 00
Support.....		41,550 00
Osteopathic Examiners:		
Salaries.....		8,360 00
Support.....		6,000 00
Chiropractic Examiners:		
Salaries.....		6,680 00
Support.....		6,520 00
Dental Examiners:		
Salaries.....		9,800 00
Support.....		7,800 00
Board of Embalmers:		
Salaries.....		1,800 00
Support.....		2,150 00
Board of Optometry:		
Salaries.....		3,360 00
Support.....		3,700 00
Board of Pharmacy:		
Salaries.....		59,980 00
Support.....		38,700 00
Veterinary Medicine Examiners:		
Support.....		500 00
San Francisco Harbor Commission:		
Salaries.....		1,508,239 00
Support.....		1,761,000 00
Interest and redemption bonds		1,029,000 00
Pilot Commissioners:		
Salaries.....		2,400 00
Support.....		1,100 00
Insurance Commissioner:		
Salaries.....		118,760 00
Support.....		45,970 00
New equipment.....		200 00
Superintendent of Banks:		
Salaries.....		277,800 00
Support.....		135,150 00
Building and Loan Commission:		
Salaries.....		20,760 00
Support.....		8,400 00
Board of Accountancy:		
Support.....		5,030 00
Board of Architecture, Northern District:		
Salaries.....		2,040 00
Support.....		3,840 00
Board of Architecture, Southern District:		
Salaries.....		2,040 00
Support.....		3,070 00
Corporation Commissioner:		
Salaries.....		277,420 00
Support.....		73,352 00
Real Estate Department:		
Salaries.....		146,240 00
Support.....		83,240 00
Detective License Department:		
Support.....		870 00
Fish and Game Commission:		
Salaries.....		438,370 00
Support.....		371,150 00
Total.....		\$7,796,451 00

EXHIBIT A. F.

Estimated Revenue for Seventy-seventh and Seventy-eighth Fiscal Years, General Fund.

Franchise taxes.....	\$85,500,000 00	
Less impounded.....	5,220,000 00	
Inheritance tax.....		\$80,280,000 00
Corporation license.....		12,200,000 00
Office fees, Secretary of State.....		2,600,000 00
Interest on deposits, State Treasurer.....		900,000 00
Supreme Court and Courts of Appeal.....		1,500,000 00
Punitive reform schools, county settlement.....		25,000 00
General Property Tax, delinquent.....		1,050,000 00
Water Commission.....		14,000 00
Insurance Commission.....		30,000 00
Department of Agriculture.....		300,000 00
Department of Institutions.....		150,000 00
Registration of bonds, State Treasurer.....		12,000 00
Interest on daily balances, New York Bank.....		500 00
Surveyor General.....		15,000 00
Miscellaneous receipts.....		14,000 00
		249,500 00
Total.....		\$99,340,000 00
Surplus from seventy-fifth and seventy-sixth fiscal year.....		6,067,973 31
Total revenue.....		\$105,407,973 31

Fixed Charges and Recurrent Appropriations for the Seventy-seventh and Seventy-eighth Fiscal Years.

EXHIBIT A. G.

Fixed Charges.

Citations		
2283 P. C.	Orphans aid.....	\$2,950,000 00
720-1917	Vocational Education Fund.....	452,640 34
694-1913	Teachers' Permanent Fund (5% Inheritance Tax).....	575,000 00
	Schools, elementary.....	35,487,740 00
	Schools, high.....	10,153,710 00
Const. Art. XIII,		
Sec. 142	Payment principal and interest bonded debt, cities and counties.....	1,200,000 00
	Interest and redemption, state bonds.....	10,725,505 00

Recurrent Appropriations.

741-1921	State University Fund.....	\$5,108,826 32
690-1917	California Redwood Park, purchase land.....	30,000 00
427-1919	Support, University of California.....	400,000 00
426-1919	Salaries, University of California.....	149,450 00
429-1919	Support, extension courses, University of California.....	100,000 00
428-1919	Support, Medical School.....	100,000 00
556-1919	Cooperative with Sacramento and San Joaquin Drainage District No. 6.....	600,000 00
737-1921	Support, Scripps Institute.....	45,000 00
428-1921	Investigation, Board of Equalization.....	25,000 00
749-1921	Los Angeles flood control.....	600,000 00
472-1907	Textbooks for orphans.....	20,000 00
3702 P. C.	Traveling expenses, Board of Equalization.....	12,000 00
704-1909	Joint investigation, water resources.....	60,000 00
584-1911	Gathering statistics, Agricultural Society.....	10,000 00
Total.....		\$68,804,871 66

EXHIBIT A.

Statement Showing Cost of State Government for the Seventy-fifth Fiscal Year Ending June 30, 1924, by Departments and Functions.

	Seventy-fifth fiscal year			Previous year	Total
	Support	Salaries	Outlays		
LEGISLATURE:					
Assembly	\$348 35			\$255 00	\$57,000 84
				57,500 40	
JUDICIAL:					
Supreme Court	8,721 54	\$110,015 05		4,051 00	132,088 55
First District	2,446 64	68,930 00		361 08	71,712 22
Second District	2,300 00	65,720 20	\$58 03	710 70	68,788 93
Third District	1,250 58	35,896 80	1,133 00	252 28	38,513 35
Superior Judges		358,500 85			358,500 85
EXECUTIVE:					
Governor	17,210 48	22,037 80		53 78	39,302 06
Lieutenant Governor		4,000 00			4,000 00
ADMINISTRATIVE:					
Department of Finance	47,003 58	251,814 55			298,878 13
*Division of Motor Vehicles	448,084 53	432,250 42	9,900 50		890,337 54
Division of Printing			82,428 13		82,428 13
Division of Libraries			18,380 22		103,008 54
Secretary of State	10,817 02	60,117 92		8,283 78	69,139 05
Controller	14,274 07	53,711 05		1,153 93	121,535 10
Treasurer	22,272 64	87,440 20		1,813 17	30,632 17
Attorney General	3,088 70	27,110 65		123 82	80,805 50
Board of Equalization	10,379 72	75,164 91	1,373 54	2,977 33	49,524 81
Surveyor General	15,873 83	29,002 80	71 50	3,580 62	27,463 05
	3,070 10	23,490 13		203 82	
REGULATIVE:					
Railroad Commission	99,837 80	271,720 16		13,777 40	385,355 51
Superintendent of Banks	66,113 90	128,375 44		9,057 37	203,546 80
Insurance Commissioner	13,047 10	42,558 36		7,576 97	63,182 52
Tobacco and Cigarette					148,760 92
Board of Health	148,760 92	141,571 02		21,000 60	244,385 84
Corporation Commissioner	80,714 32	129,462 58		4,459 50	163,534 42
Building and Loan Commissioner	29,042 25	10,280 00		87 85	14,100 50
Charophagic Examiners	3,798 65			900 24	1,562 08
Medical Examiners	342 54	213 90		15,255 32	50,140 09
Pharmacy Board	12,463 60	22,421 11		127 50	43,408 58
	18,012 64	24,758 44			

Optometry Board.....	1,428 02	1,500 00	228 80	3,156 91
Osteopathic Examiners.....	3,280 81	3,194 50	2,711 40	9,486 80
Dental Examiners.....	2,372 82	5,670 00	3,108 07	11,151 40
Veterinary Medicine Examiners.....	52 90		25 50	78 40
Bar Examiners.....	3,800 08	2,575 00	702 80	7,134 28
Board of Architecture (Northern District)	1,200 15	935 00	5 00	2,200 15
Board of Architecture (Southern District)	1,285 74	1,020 00		2,309 94
Board of Engineers.....	58 76	225 00	94 20	283 76
Civil Services Commission.....	6,875 22	25,053 48	31 05	33,018 45
Barack Harbor Commission.....	388 80	3,400 00	1,058 70	3,820 75
San Diego Harbor Commission.....	32 47	910 43	31 95	949 10
Legislative Counsel Bureau.....	745 10	4,927 30		5,957 11
Real Estate Commission.....	28,817 69	73,052 91	230 02	113,927 42
Department of Labor and Industrial Relations—				
Division of Workmen's Compensation Insurance and Safety.....	42,011 49	191,011 46	9,088 07	242,111 62
Division of Labor.....	29,507 54	105,038 90	10,317 16	145,403 60
Division of Immigration and Housing.....	15,503 23	30,571 50	3,076 85	58,151 67
Division of Industrial Welfare.....	3,631 17	19,021 10	6,401 96	29,054 23
Department of Public Works.....				
Division of Water Rights.....	54,541 76	41,405 06	6,149 21	102,156 03
DEPRESSIVE:				
National guard.....	140,203 84	16,094 25	130,811 77	287,109 86
High School Children.....	7,391 49		14,770 46	22,161 95
CONSTRUCTIVE:				
San Francisco Harbor Commission.....	655,917 34	658,741 52	337,922 09	2,006,113 13
San Francisco State Building.....	1,507 21	139,303 61		140,870 82
Sacramento State Building.....		1,182,453 15		1,182,453 15
Department of Public Works.....				
Division of Architecture and Engineering and Irrigation.....	1,023 18	12,728 00	8,077 27	13,751 18
Division of Architecture.....	9,480 37	15,507 63		20,018 30
Division of Engineering and Irrigation.....	50,722 48	17,580 40		98,826 29
Division of Highways.....	5,939,705 88	19,536 60		17,552,717 80
EDUCATIONAL:				
Department of Education.....	38,004 98	38,980 41	3,499 79	80,791 50
Vocational education.....	309,500 40			309,500 40
Vocational rehabilitation.....	55,071 60			55,071 60
Superintendent of Public Instruction.....	14,146 65			11,183 60
Elementary schools.....	14,639,481 69			11,639,181 69
High schools.....	3,765,214 24	20,415 76		3,765,214 21
Junior colleges.....	112,000 00			112,000 00
State University.....	4,000,538 04			5,150,105 97
Chico Teachers College.....	13,217 95	219,837 26	201,232 08	121,202 36
Fresno Teachers College.....	11,771 38	27,013 21	1,699 57	141,542 46
Humboldt Teachers College.....	2,069 35	4,995 41	3,564 38	14,475 22
San Diego Teachers College.....	3,001 31	14,920 70	1,172 79	168,103 37
San Francisco Teachers College.....	13,711 34	105,969 40	4,516 08	168,002 67
San Jose Teachers College.....	18,388 90	108,081 48	3,337 28	37,944 57
Santa Barbara Teachers College.....	3,329 90	172,507 11	8,081 96	10,240 22

*Figures taken from Motor Vehicle Department's report to Board of Control covering period beginning August 1, 1923, and ending July 31, 1924.

EXHIBIT A—Continued.

Statement Showing Cost of State Government for the Seventy-fifth Fiscal Year Ending June 30, 1924, by Departments and Functions.

	Seventy-fifth fiscal year			Previous year	Total
	Support	Salaries	Outlays		
EDUCATIONAL—Continued.					
California Polytechnic School	\$13,790 31	\$46,230 27	\$149 08	\$17,213 32	\$77,382 98
California School for Deaf and Blind	47,869 72	107,303 31	3,921 69	2,430 42	161,525 14
Hastings College of Law		2,400 00		200 00	2,600 00
Manufacture of school textbooks	275,245 35				275,245 35
Teachers' pensions	407,430 48				407,430 48
Investigation of agricultural instruction	5 00				5 00
Miscellaneous expenditures from Emergency Fund	2,254 74				2,254 74
DEVELOPMENTAL.					
State Agricultural Society	111,922 23	40,144 23		2,412 39	154,478 85
Mining Bureau	47,890 23	122,210 50		18,964 57	189,065 30
Department of Agriculture	253,875 30	465,049 56	4,161 95	57,998 43	781,085 24
Foot and mouth disease	279,304 78				279,304 78
Fish and game	177,376 71	219,185 00		49,948 08	446,509 79
Premium on agricultural and horticultural exhibits	25,000 00				25,000 00
Reclamation Board			544,068 26		544,068 26
Los Angeles exposition	5,343 78	24,992 93		3,285 50	33,622 21
PROTECTIVE.					
Board of Forestry	63,442 04	12,455 00	442 91	6,554 40	82,894 35
Fire trails	13,646 89			2,040 23	15,687 12
Survey, Lassen National Park	8,486 86				8,486 86
Marshall Monument		900 00		87 05	987 05
California Redwood Park		10,019 50	14,340 00	640 17	31,667 54
Purchase of timber lands	6,667 87		6,042 60		6,042 60
State Building, San Diego	4,609 20				4,609 20
Los Angeles flood control			300,000 00		300,000 00
Controlling floods, Sacramento River			400,000 00		400,000 00
BENEVOLENT.					
Veterans' Home	114,538 45	115,611 12	28,767 99	18,827 12	277,744 68
Woman's Relief Corps Home	6,715 20	6,187 01	5,033 79	1,258 09	19,194 09
Home for Adult Blind	77,816 18	23,404 95	76,371 62	3,563 36	181,156 11
Orphans, deportation	110 40				110 40
Support of orphans	636,385 61			758,039 34	1,394,444 95

COURAGE:	Charities and corrections	3,611 85	15,797 18	1,653 95	20,992 98
	Department of Institutions	30,560 48	18,032 61	814 02	49,456 91
CORRECTIVE:	Acme Hospital	27,223 57	202,241 12	13,167 50	382,418 38
	Monroe Hospital	143,380 15	118,002 53	14,087 05	305,701 28
PENAL:	Napa Hospital	302,451 71	314,305 03	20,382 80	631,123 87
	Norwalk Hospital	108,401 92	128,707 74	19,014 25	438,827 16
BONDS:	Southern California Hospital	236,357 64	201,684 97	10,355 33	624,950 95
	Southern California Hospital	262,608 10	252,013 36	9,195 92	628,822 44
CORRECTIVE:	Industrial Farm for Women	321,515 06	307,309 84	18,595 80	785,237 32
	Peace Colony	124 22	1,800 00	730 18	2,654 40
CORRECTIVE:	Transportation of prisoners and insane	165,836 05		113 89	413 89
	Whittier	92,250 05	82,916 68	9,871 44	175,707 49
PENAL:	Prison	135,509 43	115,792 81	10,351 47	248,870 90
	School for Girls	47,891 16	58,667 33	27,093 57	295,008 94
BONDS:	Bureau of Criminal Identification	2,848 35	20,797 21	1,897 07	109,607 49
	Prison Directors	4,050 37	11,410 00	319 90	23,999 70
CORRECTIVE:	Advisory Pardon Board	1,564 00		1,078 04	10,538 41
	San Quentin Prison	470,199 97	154,769 31	16 50	1,580 50
BONDS:	Folsom Prison	216,874 82	128,901 28	21,583 35	607,929 74
	Arrest of criminals without the state	20,378 03		29,691 44	394,286 25
BONDS:	Redemption	950,000 00		5,658 05	26,036 08
	Interest	4,001,540 00			
MISCELLANEOUS:	Napa State Farm	746 33			746 33
	Pay of traffic officers		112,789 03		112,789 03
CORRECTIVE:	Reimbursement to counties, etc., account bonded debt	618,755 12			618,755 12
	Premium on surety bonds	2,211 60		28 94	2,240 54
BONDS:	Capital building and grounds		6,324 08		6,324 08
	Executive mansion, repairs	64 00			64 00
CORRECTIVE:	Historical Survey Commission			3,478 76	3,478 76
	Official advertising	614 40		673 83	673 83
BONDS:	Printing, various offices			351 10	351 10
	Rent of state offices	112,932 24		3,557 10	116,489 34
CORRECTIVE:	Maintenance fire boats	15,071 06			15,071 06
	County Treasurers' traveling expenses	20,782 16		180 31	180 31
BONDS:	Compensation benefits				39,782 16
	Sundry claims			296,213 58	296,213 58
CORRECTIVE:	Miscellaneous expenditures from Emergency Fund		216 24	11,948 86	11,963 10
	Veterans' Welfare Bond	154,907 49	49,683 23		204,590 72
Totals		\$43,118,714 19	\$8,133,772 82	\$16,431,181 52	\$70,039,231 39

†Figures furnished by Veterans' Welfare Board.

Exhibit A—Continued.

Statement Showing Cost of State Government for the Seventy-fifth Fiscal Year Ending June 30, 1924, by Departments and Functions.

Recapitulation

Support, seventy-fifth fiscal year.....	\$43,118,714 19
Salaries, seventy-fifth fiscal year.....	8,133,772 82
Outlays, seventy-fifth fiscal year (less expenditures from bond funds).....	2,922,657 26
Total governmental cost, seventy-fifth fiscal year.....	<u>\$54,175,144 27</u>

From an accounting standpoint there is no difference between the School Fund, Motor Vehicle Fuel Tax and the Motor Vehicle License Tax. The total amount collected is a cost of state government. Because of the peculiar nature of the Motor Vehicle Fuel and Motor Vehicle License Tax we have deducted that portion refunded to the counties totaling \$7,645,337.75. To arrive at the total state governmental cost add this amount to net cost above.

Year	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100
1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	

GENERAL SUMMARY OF THE FUNDS.

Exhibit C. Showing the Condition of the Several Funds June 30, 1923.

Funds	Balance on hand	Warrants outstanding	Balance in state treasury
Accident Prevention Fund	\$5,999 49	\$9,095 00	\$15,094 49
Adult Blind Fund	22,752 93		22,752 93
Agnews Hospital Contingent Fund	187,936 71	7,188 39	195,125 10
Agricultural Society Contingent Fund	786 15		786 15
Apple Standard Prosecution Fund	11,933 95	516 65	12,450 60
Architectural Revolving Fund	6,125 20	3,695 00	9,820 20
Ballot Paper Revolving Fund	13,706 39		13,706 39
Bar Examination Fund	11,554 73	12 72	11,567 45
Banking Fund	83,709 01	10,680 11	94,389 12
Bond Investment Fund			
Building and Loan Inspection Fund	14,323 82	857 40	15,181 22
California Irrigation Board Revolving Fund	4,840 00		4,840 00
California Polytechnic School Contingent Fund	19,457 11	1,439 90	20,897 01
California School, Deaf and Blind Contingent Fund	10,684 22	237 10	10,921 32
California Training School for Girls Contingent Fund	3,397 24		3,397 24
Cattle Protection Fund	13,077 29	2,220 00	15,297 29
Chemistry Fund	975 06	2,155 83	3,130 89
Chico Normal School Contingent Fund	1,642 47	1,592 48	3,234 95
Compensation Insurance Fund	5,496 01	56,470 55	61,966 56
Corporation Commission Fund	472,197 86	14,044 22	486,242 08
Court of Appeal, First District, Library Fund	624 74	1,066 80	1,691 54
Court of Appeal, Second District, Library Fund	476 13		476 13
Court of Appeal, Third District, Library Fund	646 10	42 50	688 60
Dentistry Fund	12,387 24		12,387 24
Detective License Fee Fund	3,387 78	18 74	3,406 52
Dissolved Savings Bank Fund	19,774 37		19,774 37
Estates of Deceased Persons Fund	88,939 86	1,284 84	90,224 70
Fish Exchange Fund	11,141 24	1,060 00	12,201 24
Fish and Game Preservation Fund	136,016 10	30,442 19	166,458 29
Folsom Hospital Contingent Fund	179 00		179 00
Folsom Prison Fund	12,631 26		12,631 26
Forestry Fund			
Fresno Normal School Contingent Fund	5,524 94	3,483 46	9,008 40
General Fund	4,247,433 23	594,988 17	4,842,421 40
Grain Standardization Fund	21 59	185 00	206 59
High School Fund	148 56		148 56
Highway Fund No. 1			
Highway Interest and Sinking Fund No. 1			
Highway Fund No. 2	751,738 80		751,738 80
Highway Interest and Sinking Fund No. 2			
Highway Fund No. 3	1,075,597 32	265,793 67	1,341,390 99
Highway Interest and Sinking Fund No. 3	7,080 00		7,080 00
Humboldt Normal School Contingent Fund	920 42	1,101 66	2,022 08
India Basin Fund	451 28		451 28
India Basin Sinking Fund			
Industrial Rehabilitation Fund	3,323 29		3,323 29
Industrial Accident Fund	9,389 44		9,389 44
Industrial Farm for Women Contingent Fund	1,368 80		1,368 80
Insurance Commissioner's Special Fund	82,010 02	373 86	82,383 88
Interest and Sinking Fund		70,717 50	70,717 50
Junior College Fund	695,344 90		695,344 90
Jute Revolving Fund	1,519 92		1,519 92
Kern County U. H. S. Dist. Condemnation Fund			
Labor Bureau Contingent Fund	15,309 06	2,391 50	17,700 56
Land Settlement Fund	1,821 40	1,013 81	2,835 21
Library Fund	21,712 36	6,634 90	28,347 26
Los Angeles Normal School Bldg. and Imp. Fund	3 32		3 32
Market Commission Fund	6,608 06	1,291 85	7,899 91
Meat Hygiene Fund	762 04	3,555 00	4,317 04
Medical Examiners' Contingent Fund	106,405 97	3,362 65	109,768 62
Mendocino Hospital Contingent Fund	193,163 79	16,680 07	209,843 86
Mining Bureau Fund	1,077 85		1,077 85
Motor Vehicle Fund	8,874,017 83	71,608 51	8,945,626 34
Napa Hospital Contingent Fund	190,905 01	20,077 21	210,982 22
Napa State Farm Contingent Fund		3,260 82	3,260 82
Nautical School Fund	24,957 10		24,957 10
Needles School District Bond Fund	183 75		183 75
Norwalk Hospital Contingent Fund	74,917 45	16 80	74,934 25
Nurses' Examination and Registration Fund	20,887 45	1,087 50	21,974 95
Operators' Licence Fund	30,659 30		30,659 30
Optometry Fund	348 19	721 44	1,069 63
Pacific Colony Contingent Fund	18,323 03		18,323 03
Panama-California International Exposition Fund	11 88		11 88
Panama-Pacific International Exposition Fund	14,064 56		14,064 56
Pharmacy Board Contingent Fund	54,330 80		54,330 80
Petroleum and Gas Fund	33,738 31	9,314 71	43,053 02
Predatory Animal Control Fund			
Preston School of Industry Contingent Fund	2,896 04		2,896 04
Printing Fund	7,710 28		7,710 28

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit C. Showing the Condition of the Several Funds June 30, 1923—Concluded.

Funds	Balance on hand	Warrants outstanding	Balance in state treasury
Purchasing Department Revolving Fund.....	\$112,112 29	\$4,555 30	\$116,667 59
Railroad Commission Fund.....	87,595 13	23,780 47	111,375 60
Railway Tax Fund.....	30,251 36	-----	30,251 36
Real Estate Commission Fund, 1923.....	143,980 59	9,299 73	153,280 32
Receivers' Fund.....	8,434 56	-----	8,434 56
Reclamation Board Revolving Fund.....	2,505 65	325 46	2,831 11
Sacramento State Building Fund.....	2,480,081 89	6,800 00	2,486,881 89
Sacramento State Building, Interest and Sinking Fd.	50,535 47	-----	50,535 47
Sacramento Drainage District Fund.....	138 84	-----	138 84
Sacramento and San Joaquin Drainage Dist. Fund 1	3,620 21	3,393 90	7,014 11
Sacramento and San Joaquin Drainage Dist. Fund 2	*755,148 62	755,148 62	-----
Sacramento and San Joaquin Drainage Dist. Fund 3	6,533 68	-----	6,533 68
Sacramento and San Joaquin Drainage Dist. Fund 4	4,263 74	-----	4,263 74
Sacramento and San Joaquin Drainage Dist. Fund 5	-----	-----	-----
Sacramento and San Joaquin Drainage Dist. Fund 6	*5,657,040 07	5,658 173 58	1,133 51
Sacramento and San Joaquin Drainage Dist. Fund 7	*410,256 16	410,256 16	-----
Sacramento and San Joaquin Drainage Dist. Fund 8	*85,960 67	85,960 67	-----
San Diego Harbor Improvement Fund.....	7,414 61	-----	7,414 61
San Diego Normal School Contingent Fund.....	4,995 85	1,896 30	6,892 15
San Francisco Harbor Improvement Fund.....	462,181 14	-----	462,181 14
San Francisco State Building Fund.....	17,631 53	-----	17,631 53
San Francisco State Building Sinking Fund.....	-----	-----	-----
San Francisco Seawall Sinking Fund No. 1.....	57,898 74	-----	57,898 74
San Francisco Seawall Fund No. 2.....	1,000 00	-----	1,000 00
San Francisco Seawall Sinking Fund No. 2.....	-----	-----	-----
San Francisco Seawall Fund No. 3.....	552,658 91	-----	552,658 91
San Francisco Seawall Sinking Fund No. 3.....	-----	-----	-----
San Francisco Normal School Contingent Fund.....	7,460 63	-----	7,460 63
San Jose Harbor Improvement Fund.....	2,495 27	-----	2,495 27
San Jose Normal School Contingent Fund.....	10,711 15	686 71	11,397 86
San Quentin Prison Fund.....	2,674 28	1,940 83	4,615 11
San Quentin Prison Manufacturing Revolving Fund.....	10,439 00	-----	10,439 00
Santa Barbara Normal School Contingent Fund.....	8,807 16	-----	8,807 16
School Fund.....	164,832 86	-----	164,832 86
School Book Fund.....	15,931 47	170 00	16,101 47
School Land Fund.....	205,078 36	42 79	205,121 15
School Land Deposit Fund.....	4,780 00	-----	4,780 00
School Teachers' Permanent Fund.....	55,538 05	460 00	55,998 05
School Teachers' Retirement Salary Fund.....	729 66	-----	729 66
Sixth District Agricultural Ass'n Contingent Fund.....	4,745 18	-----	4,745 18
Sonoma Home Contingent Fund.....	96,400 94	-----	96,400 94
Southern California Hospital Contingent Fund.....	111,482 86	549 77	112,032 63
Stallion Registration Board Contingent Fund.....	775 77	-----	775 77
Standardization Fund.....	9,311 06	3,052 88	12,363 94
State University Fund.....	2,267 68	-----	2,267 68
Stockton Hospital Contingent Fund.....	160,204 41	8,538 84	168,743 25
Supt. Capitol Building and Grounds Revolving Fund.....	6,218 33	-----	6,218 33
Supreme Court Library Fund.....	794 75	602 38	1,397 13
Tax Land Fund.....	-----	-----	-----
Testing Fee Fund.....	3,641 28	-----	3,641 28
Textbook Royalty Fund.....	340 43	-----	340 43
Torrens Title Assurance Fund.....	2,735 21	-----	2,735 21
Transfer and Operators' License Fund.....	242,083 97	-----	242,083 97
United States Forest Reserve Fund.....	-----	-----	-----
University Fund.....	-----	-----	-----
University Calif. Building Interest and Sinking Fund	2,694 92	-----	2,694 92
Veterans' Dependents Education Fund.....	37,650 99	1,048 40	38,699 39
Veterans' Home, Support and Maintenance Fund.....	264,176 16	16,050 00	280,226 16
Veterans' Farm and Home Building Fund.....	-----	-----	-----
Veterans' Welfare Fund.....	-----	-----	-----
Veterinary Medicine Examiners' Contingent Fund.....	574 16	74 85	649 01
Vocational Education Fund.....	249,416 25	1,384 20	250,800 45
Vocational Rehabilitation Fund.....	9,902 01	1,932 47	11,834 48
War Bond Fund.....	2,829 76	-----	2,829 76
Whittier School Contingent Fund.....	64,169 08	-----	64,169 08
Water Commission Revolving Fund.....	35,835 97	-----	35,835 97
Chiropractic Examiners' Fund.....	14,639 07	534 33	15,173 40
Osteopathic Examiners' Contingent Fund.....	4,405 44	225 00	4,630 44
Warehouse Standardization Fund.....	14 00	-----	14 00
Aircraft Fund.....	113 45	-----	113 45
Aircraft Operators' Fund.....	206 00	-----	206 00
Total amount in state treasury.....	\$23,634,428 01	\$8,218,664 15	\$24,944,686 44
Less debit balances.....	6,908,405 52	-----	-----
	\$16,726,022 49	-----	-----

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit D. Showing the Condition of the Several Funds June 30, 1924.

Funds	Balance on hand	Warrants outstanding	Balance in state treasury
Accident Prevention Fund	\$1,306 34		\$1,306 34
Adult Blind Fund	39,731 60	\$2,102 00	41,833 60
Agnews Hospital Contingent Fund	12,475 43	1,910 81	14,386 24
Agricultural Society Contingent Fund	45,979 65	489 75	46,469 40
Aircraft Operators' Fund	119 10		119 10
Architectural Revolving Fund	856 90	7,715 00	8,571 90
Ballot Paper Revolving Fund	25,151 29		25,151 29
Banking Fund	111,329 64	12,749 26	124,078 90
Bar Examination Fund	15,150 45		15,150 45
Bond Investment Fund			
Building and Loan Inspection Fund	15,260 10	857 40	16,117 50
California Irrigation Board Revolving Fund	4,840 00		4,840 00
Cattle Protection Fund	26,811 00		26,811 00
Chemistry Fund	4,910 58		4,910 58
Chico Teachers College Contingent Fund	388 06		388 06
Chiropractic Examiners' Fund	33,211 39		33,211 39
Chiropractic Examiners' Trust Fund	400 00		400 00
Compensation Insurance Fund	96,441 93	52,073 52	148,515 45
Corporation Commission Fund	648,302 41	11,129 67	659,432 08
Corporation Commission Trust Fund			
Court of Appeal, First District, Library Fund	1,490 41		1,490 41
Court of Appeal, Second District, Library Fund	1,457 48		1,457 48
Court of Appeal, Third District, Library Fund	475 85		475 85
Deaf and Blind Schools Contingent Fund	568 90	12 42	581 32
Dentistry Fund	19,304 65		19,304 65
Detective License Fee Fund	4,662 93		4,662 93
Dissolved Savings Bank Fund	23,151 87		23,151 87
Education, Department of, Contingent Fund	9,502 62	1,747 33	11,249 95
Embalmers' Fund	15,769 17		15,769 17
Estates of Deceased Persons Fund	47,121 12	1,195 87	48,316 99
Fish Exchange Fund	23,858 18		23,858 18
Fish and Game Preservation Fund	237,838 83	3,720 62	241,559 45
Folsom Hospital Contingent Fund	179 00		179 00
Folsom Prison Fund	262 25		262 25
Forestry, Board of, Fire Prevention Fund	2,895 02	3,375 00	6,270 02
Fresno Teachers College Contingent Fund	172 66		172 66
General Fund	11,316,403 96	517,334 16	11,833,738 12
Girls, Training School for, Contingent Fund	101 66	4 03	105 69
Grain Standardization Fund	118 08		118 08
High School Fund	625 76		625 76
Highway Commission General Fund	270,172 81	1,783 80	271,956 61
Highway Fund No. 1			
Highway Interest and Sinking Fund No. 1			
Highway Fund No. 2	1,007,850 75	7,935 50	1,015,786 25
Highway Interest and Sinking Fund No. 2			
Highway Fund No. 3	914,927 03	116,042 72	1,030,969 75
Highway Interest and Sinking Fund No. 3			
Humboldt Teachers College Contingent Fund	1,397 10		1,397 10
India Basin Fund	451 28		451 28
India Basin Sinking Fund			
Industrial Accident Fund	485 66		485 66
Industrial Farm for Women Contingent Fund	741 42	150 00	891 42
Industrial Rehabilitation Fund	3,323 29		3,323 29
Insurance Commissioner's Special Fund	78,614 14	3,960 96	82,575 10
Interest and Sinking Fund		70,717 50	70,717 50
Junior College Fund	247,152 06		247,152 06
Jute Revolving Fund	179,789 34		179,789 34
Labor Bureau Contingent Fund	2,130 98	4,755 33	6,886 31
Land Settlement Fund	4,064 79	1,377 82	5,442 61
Library Fund	41,724 82	6,377 63	48,102 45
Los Angeles Normal School Building and Imp. Fund	3 32		3 32
Market Commission Fund	143 87		143 87
Meat Hygiene Fund	16,681 89		16,681 89
Medical Examiners' Contingent Fund	146,307 70	1,715 00	148,022 70
Medical Examiners' Trust Fund	6,882 25		6,882 25
Mendocino Hospital Contingent Fund	1,388 12	442 23	1,830 35
Mining Bureau Fund	1,583 01		1,583 01
Motor Vehicle Fund, old	57,693 92	870 06	58,563 98
Motor Vehicle Fuel Fund	88,242 22	7,660 24	95,902 46
Motor Vehicle Testing Fee Fund	1,664 00		1,664 00
Napa Hospital Contingent Fund	18,913 41	756 80	19,670 21
Nautical School Fund	24,957 10		24,957 10
Needles School District Bond Fund	183 75		183 75
Norwalk Hospital Contingent Fund	176 40	2,710 21	2,886 61
Nurses' Examination and Registration Fund	25,436 26	590 00	26,026 26
Optometry Fund	4,058 77		4,058 77
Osteopathic Examiners' Contingent Fund	9,248 14	271 65	9,519 79
Pacific Colony Contingent Fund	24,080 87		24,080 87
Panama-California International Exposition Fund	11 88		11 88
Panama-Pacific International Exposition Fund	14,064 56		14,064 56
Pharmacy Board Contingent Fund	77,761 32		77,761 32
Pharmacy Board Poison Law Fund	16,767 00		16,767 00
Petroleum and Gas Fund	60,291 31	2,891 83	63,183 14
Polytechnic School Contingent Fund	335 75	182 00	517 75

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit D. Showing the Condition of the Several Funds June 30, 1924—Concluded.

Funds	Balance on hand	Warrants outstanding	Balance in state treasury
Predatory Animal Control Fund.....			
Preston School of Industry Contingent Fund.....	\$383 75		\$383 75
Printing Fund.....	36,779 57	\$10,932 01	47,711 58
Prisoners' Fund.....			
Purchasing Department Revolving Fund.....	112,221 11	7,746 69	119,967 80
Railroad Commission Fund.....	1,938 56		1,938 56
Railroad Commission Trust Fund.....			
Railway Tax Fund.....	30,251 36		30,251 36
Real Estate Commission Fund.....	180,321 46	5,316 64	185,638 10
Receivers' Fund.....	8,434 56		8,434 56
Reclamation Board Revolving Fund.....	4,048 76	278 25	4,327 01
Sacramento State Building Fund.....	1,298,582 25		1,298,582 25
Sacramento State Building, Interest and Sinking Fd.....	287 93		287 93
Sacramento Drainage District Fund.....	140 73		140 73
Sacramento and San Joaquin Drainage Dist. Fund 1.....	32,358 80	2,424 42	35,283 22
Sacramento and San Joaquin Drainage Dist. Fund 2.....	*796,488 09	796,488 09	
Sacramento and San Joaquin Drainage Dist. Fund 3.....	7,122 55	66 00	7,188 55
Sacramento and San Joaquin Drainage Dist. Fund 4.....	3,224 11		3,224 11
Sacramento and San Joaquin Drainage Dist. Fund 5.....			
Sacramento and San Joaquin Drainage Dist. Fund 6.....	*7,010,356 47	7,011,600 26	1,243 79
Sacramento and San Joaquin Drainage Dist. Fund 7.....	*419,082 82	419,082 82	
Sacramento and San Joaquin Drainage Dist. Fund 8.....	*85,960 67	85,960 67	
Sacramento and San Joaquin Drainage District No. 6.....			
Emergency Fund.....	66,169 07	13,183 21	79,352 28
San Diego Harbor Improvement Fund.....	7,433 38		7,433 38
San Diego Teachers College Contingent Fund.....	701 74		701 74
San Francisco Harbor Improvement Fund.....	1,052,911 84	1,060 54	1,053,972 38
San Francisco State Building Fund.....	3,764 51		3,764 51
San Francisco State Building Sinking Fund.....			
San Francisco Seawall Fund No. 2.....	1,000 00		1,000 00
San Francisco Seawall Sinking Fund No. 2.....			
San Francisco Seawall Fund No. 3.....	139,126 73	57 80	139,184 53
San Francisco Seawall Sinking Fund No. 3.....			
San Francisco Teachers College Contingent Fund.....	58 84		58 84
San Jose Harbor Improvement Fund.....	2,495 27		2,495 27
San Jose Normal School Contingent Fund.....	494 39		494 39
San Quentin Prison Fund.....	5,733 94		5,733 94
San Quentin Prison Manufacturing Revolving Fund.....	42,159 00		42,159 00
Santa Barbara Teachers College Contingent Fund.....	316 91		316 91
School Fund.....	131,039 92		131,039 92
School Book Fund.....	330,847 41	210 00	331,057 41
School Land Fund.....	164,360 66		164,360 66
School Land Deposit Fund.....	4,780 00		4,780 00
Signal Device Testing Fee Fund.....	730 00		730 00
Sixth Agricultural District Ass'n Contingent Fund.....			
Sixth District Agricultural Ass'n Trust Fund.....	2,158 75		2,158 75
Sonoma Home Contingent Fund.....	57		57
Southern California Hospital Contingent Fund.....	216 16		216 16
Stallion Registration Board Contingent Fund.....	663 02		663 02
Standard Apple Fund.....	20,006 91		20,006 91
Standardization Fund.....	47,222 87		47,222 87
State University Fund.....	655 09		655 09
Stockton Hospital Contingent Fund.....	842 73	98 68	941 41
Supt. Capital Building and Grounds Revolving Fund.....	6,218 33		6,218 33
Supreme Court Library Fund.....	783 89	251 33	1,035 22
Tax Land Fund.....			
Teachers Permanent Fund.....	31,467 81	643 34	32,111 15
Teachers' Retirement Salary Fund.....	1,502 97		1,502 97
Testing Fee Fund.....	2,711 28		2,711 28
Textbook Royalty Fund.....	340 43		340 43
Torrens Title Assurance Fund.....	1,112 70		1,112 70
Transfer and Operators' License Fund.....	161,715 67		161,715 67
United States Forest Reserve Fund.....			
University Fund.....			
University of Calif. Building Interest and Sinking Fd.....			
Veterans' Dependents Education Fund.....	4,998 65		4,998 65
Veterans' Home, Support and Maintenance Fund.....	119,565 04	16 00	119,581 04
Veterans' Farm and Home Building Fund.....	1,385,674 06	69,693 22	1,455,367 28
Veterans' Welfare Fund.....			
Veterinary Medical Examiners' Contingent Fund.....	815 76		815 76
Vocational Education Fund.....	254,155 47	13,944 97	268,100 44
Vocational Rehabilitation Fund.....	14,323 11	1,901 02	16,224 13
War Bond Fund.....	2,829 76		2,829 76
Warehouse Standardization Fund.....	54 47		54 47
Water Commission Revolving Fund.....	12,450 57		12,450 57
Whittier School Contingent Fund.....	69 73	586 70	656 43
Bd. Equalization Emblem Revolving Fund.....	4,471 89		4,471 89
Highway Maintenance Fund.....	1,528,295 77	196,649 10	1,724,944 87
Motor Vehicle Fund, 1923.....	5,401,801 41	57,482 91	5,459,284 32
Marblehead Land Company Condemnation Fund.....	300 00		300 00
Total amount in state treasury.....	\$28,816,472 54	\$9,507,282 79	\$30,047,867 28
Less debit balances.....	8,311,888 05		
	\$20,540,584 49		

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit E. Showing the Receipts by the Several Funds for the Seventy-fourth Fiscal Year Ending June 30, 1923.

Funds	Cash receipts	Transfers and canceled warrants	Total receipts
Accident Prevention Fund.....	\$145,829 22		\$145,829 22
Adult Blind Fund.....	62,166 84		62,166 84
Agnews Hospital Contingent Fund.....	137,712 86		137,712 86
Agricultural Society Contingent Fund.....	107,728 11		107,728 11
Apple Standard Prosecution Fund.....	28,221 24		28,221 24
Architectural Revolving Fund.....	83,990 30		83,990 30
Ballot Paper Revolving Fund.....	46,539 66		46,539 66
Bar Examination Fund.....	13,635 00		13,635 00
Banking Fund.....	211,351 80		211,351 80
Bond Investment Fund.....	182,646 25		182,646 25
Building and Loan Inspection Fund.....	13,273 58		13,273 58
California Irrigation Board Revolving Fund.....			
California Polytechnic School Contingent Fund.....	42,804 36		42,804 36
California School, Deaf and Blind Contingent Fund.....	13,655 44		13,655 44
California Training School for Girls Contingent Fund.....	995 74		995 74
Cattle Protection Fund.....	82,897 41		82,897 41
Chemistry Fund.....	33,339 91		33,339 91
Chico Normal School Contingent Fund.....	21,778 55		21,778 55
Compensation Insurance Fund.....	6,269,348 17		6,269,348 17
Corporation Commission Fund.....	368,358 56		368,358 56
Court of Appeal, First District, Library Fund.....	1,867 75		1,867 75
Court of Appeal, Second District, Library Fund.....	2,462 60		2,462 60
Court of Appeal, Third District, Library Fund.....	342 75		342 75
Dentistry Fund.....	17,634 18		17,634 18
Detective License Fee Fund.....	1,270 00		1,270 00
Dissolved Savings Bank Fund.....	3,432 50		3,432 50
Estates of Deceased Persons Fund.....	173,384 76		173,384 76
Fish Exchange Fund.....	22,388 40		22,388 40
Fish and Game Preservation Fund.....	619,263 26		619,263 26
Folsom Hospital Contingent Fund.....			
Folsom Prison Fund.....	23,202 95		23,202 95
Forestry Fund.....			
Fresno Normal School Contingent Fund.....	9,221 20		9,221 20
General Fund.....	41,253,793 47	\$1,173,944 34	42,427,737 81
Grain Standardization Fund.....	4,296 13		4,296 13
High School Fund.....		3,305,982 35	3,305,982 35
Highway Fund No. 1.....	100,000 00		100,000 00
Highway Interest and Sinking Fund No. 1.....		1,024,000 00	1,024,000 00
Highway Fund No. 2.....	800,265 01		800,265 01
Highway Interest and Sinking Fund No. 2.....		1,050,000 00	1,050,000 00
Highway Fund No. 3.....	10,433,274 10		10,433,274 10
Highway Interest and Sinking Fund No. 3.....	18,771 00	1,348,034 00	1,366,805 00
Humboldt Normal School Contingent Fund.....	2,312 08		2,312 08
India Basin Fund.....			
India Basin Sinking Fund.....		42,649 99	42,649 99
Industrial Rehabilitation Fund.....			
Industrial Accident Fund.....	3,535 50		3,535 50
Industrial Farm for Women Contingent Fund.....	1,018 60		1,018 60
Insurance Commissioner's Special Fund.....	60,124 19		60,124 19
Interest and Sinking Fund.....		141,435 00	141,435 00
Junior College Fund.....	695,344 90		695,344 90
Jute Revolving Fund.....	243,708 41		243,708 41
Kern County U. H. S. Dist. Condemnation Fund.....			
Labor Bureau Contingent Fund.....	20,889 70		20,889 70
Land Settlement Fund.....	59,923 72		59,923 72
Library Fund.....	937 10	147,950 00	148,887 10
Los Angeles Normal School Bldg. and Imp. Fund.....			
Market Commission Fund.....	1,577 34	18,620 00	20,197 34
Meat Hygiene Fund.....	33,505 54		33,505 54
Medical Examiners' Contingent Fund.....	89,366 00		89,366 00
Mendocino Hospital Contingent Fund.....	113,862 05		113,862 05
Mining Bureau.....	5,809 10		5,809 10
Motor Vehicle Fund.....	10,479,183 54		10,479,183 54
Napa Hospital Contingent Fund.....	149,589 22		149,589 22
Napa State Farm Contingent Fund.....	42,337 06		42,337 06
Nautical School Fund.....			
Needles School District Bond Fund.....			
Norwalk Hospital Contingent Fund.....	52,341 08		52,341 08
Nurses' Examination and Registration Fund.....	26,708 10		26,708 10
Operators' License Fund.....			
Optometry Fund.....	5,060 50		5,060 50
Pacific Colony Contingent Fund.....	5,214 00	50 00	5,264 00
Panama-California International Exposition Fund.....			
Panama-Pacific International Exposition Fund.....	50 00		50 00
Pharmacy Board Contingent Fund.....	1,304 60		1,304 60
Petroleum and Gas Fund.....	186,439 73		186,439 73
Predatory Animal Control Fund.....			

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit E. Showing the Receipts by the Several Funds for the Seventy-fourth Fiscal Year Ending June 30, 1923—Concluded.

Funds	Cash receipts	Transfers and canceled warrants	Total receipts
Preston School of Industry Contingent Fund	\$1,414 42		\$1,414 42
Printing Fund	535,848 56		535,848 56
Purchasing Department Revolving Fund	286,049 79		286,049 79
Railroad Commission Fund	105,568 86		105,568 86
Real Estate Commission Fund, 1922	22,878 21		22,878 21
Real Estate Commission Fund, 1923	204,932 09		204,932 09
Revolving Fund, Real Estate Commission	64,128 29		64,128 29
Sacramento State Building Fund	368 28		368 28
Sacramento State Building, Interest and Sinking Fund	8,330 00	\$220,000 00	228,330 00
Sacramento Drainage District Fund			
Sacramento and San Joaquin Drainage Dist. Fund 1	39,421 17		39,421 17
Sacramento and San Joaquin Drainage Dist. Fund 2	1,120 84		1,120 84
Sacramento and San Joaquin Drainage Dist. Fund 3	1,315 25		1,315 25
Sacramento and San Joaquin Drainage Dist. Fund 4	245 28		245 28
Sacramento and San Joaquin Drainage Dist. Fund 5	4 98		4 98
Sacramento and San Joaquin Drainage Dist. Fund 6	67,743 65		67,743 65
Sacramento and San Joaquin Drainage Dist. Fund 7			
Sacramento and San Joaquin Drainage Dist. Fund 8			
San Diego Harbor Improvement Fund	1,114 25		1,114 25
San Diego Normal School Contingent Fund	12,629 76		12,629 76
San Francisco Harbor Improvement Fund	2,623,016 23		2,623,016 23
San Francisco State Building Fund	83 12		83 12
San Francisco State Building Sinking Fund		54,400 00	54,400 00
San Francisco Seawall Sinking Fund No. 1		142,599 98	142,599 98
San Francisco Seawall Sinking Fund No. 2			
San Francisco Seawall Sinking Fund No. 3		450,000 00	450,000 00
San Francisco Seawall Sinking Fund No. 4			
San Francisco Seawall Sinking Fund No. 5		150,000 00	150,000 00
San Francisco Normal School Contingent Fund	8,198 22		8,198 22
San Jose Harbor Improvement Fund			
San Jose Normal School Contingent Fund	14,096 58		14,096 58
San Quentin Prison Fund	180,034 83		180,034 83
San Quentin Prison Manufacturing Revolving Fund	161,050 04		161,050 04
Santa Barbara Normal School Contingent Fund	10,202 22		10,202 22
State Board of Education Fund	469,040 68	13,227,351 72	13,696,392 40
State Bank Fund	11,284 53		11,284 53
State Building Fund	654,622 28	91,323 13	745,945 41
State Land Deposit Fund			
State Teachers' Permanent Fund	570,687 25	317,232 22	887,919 47
School Teachers' Retirement Salary Fund	1,879 89	371,750 00	373,629 89
State District Agricultural Assn. Contingent Fund	469 35		469 35
State Home Contingent Fund	47,505 62		47,505 62
State of California Hospital Contingent Fund	101,715 25		101,715 25
Stallion Registration Board Contingent Fund	609 75		609 75
State University Fund	74,955 31		74,955 31
State University Fund	188,302 79	2,014,649 32	2,202,952 11
State of Health Contingent Fund	104,825 25		104,825 25
Supt. Capitol Building and Grounds Revolving Fund			
Sutter County Library Fund	1,637 14		1,637 14
Tax Fund	1,939 91		1,939 91
Testing Fee Fund	1,800 00		1,800 00
Textbook Royalty Fund			
Tribesmen's Land Fund	1,748 42		1,748 42
Transfer and Operators' License Fund	579,992 70		579,992 70
United States Forest Reserve	157,191 34		157,191 34
University of Calif.	49,845 00		49,845 00
University Calif. Building Interest and Sinking Fund		116,500 00	116,500 00
Veterans' Association of California Fund		1,939 91	1,939 91
Veterans' Home, Support and Maintenance Fund	74,604 29	220,000 00	294,604 29
Veterans' Home and Home Building Fund	60,522 84	700,000 00	760,522 84
Veterans' Home Fund			
Veterans' Medical Examiners' Contingent Fund	280 00		280 00
Vocational Education Fund	180,002 29	176,088 29	356,090 58
Vocational Education Fund	30,252 76	30,054 51	60,307 27
W. B. Bond Fund			
Whittier School Contingent Fund	20,761 08		20,761 08
Whittier School Contingent Fund	247 91		247 91
Whittier School Contingent Fund	17,675 00		17,675 00
Whittier School Contingent Fund	7,469 00		7,469 00
Warehouse Standardization Fund	14 00		14 00
Warehouse Standardization Fund	30 30		30 30
Aircraft Operators' Fund	36 00		36 00
Totals	\$81,393,047 97	\$26,536,554 76	\$107,929,602 73

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit F. Showing the Receipts by the Several Funds for the Seventy-fifth Fiscal Year, Ending June 30, 1924.

Funds	Cash receipts	Transfers and canceled warrants	Total receipts
Accident Prevention Fund.....	\$20,790 27	\$738 30	\$21,528 57
Adult Blind Fund.....	\$5,318 14	9,890 56	95,208 70
Agnews Hospital Contingent Fund.....	84,795 90	28,116 40	112,912 30
Agricultural Society Contingent Fund.....	81,517 67	10,076 79	91,594 46
Aircraft Operators' Fund.....			
Architectural Revolving Fund.....	91,612 74		91,612 74
Ballot Paper Revolving Fund.....	14,827 86		14,827 86
Banking Fund.....	232,000 73		232,000 73
Bar Examination Fund.....	10,020 00	720 00	10,740 00
Bond Investment Fund.....	315,315 62	85,000 00	400,315 62
Building and Loan Inspection Fund.....	15,102 78		15,102 78
California Irrigation Board Revolving Fund.....			
Cattle Protection Fund.....	77,907 56	9,090 65	86,998 21
Chemistry Fund.....	20,828 32	11,316 00	32,144 32
Chico Teachers College Contingent Fund.....	1,349 77	6 00	1,355 77
Chiropractic Examiners' Fund.....	19,800 00	325 00	20,125 00
Chiropractic Examiners' Trust Fund.....	400 00		400 00
Compensation Insurance Fund.....	6,915,606 95		6,915,606 95
Corporation Commission Fund.....	275,121 21	467,768 21	742,889 42
Corporation Commission Trust Fund.....	100 00		100 00
Court of Appeal, First District, Library Fund.....	894 07	736 80	1,630 87
Court of Appeal, Second District, Library Fund.....	2,031 14	626 12	2,657 26
Court of Appeal, Third District, Library Fund.....	432 25	32 50	464 75
Deaf and Blind Schools Contingent Fund.....	5,442 14	970 60	6,412 74
Dentistry Fund.....	17,202 45	96 45	17,298 90
Detective License Fee Fund.....	380 00	1,240 00	1,620 00
Dissolved Savings Bank Fund.....	3,377 50	20,297 86	23,675 36
Education, Department of, Contingent Fund.....	16,870 00	100 00	16,970 00
Embalmers' Fund.....	16,052 93		16,052 93
Estates of Deceased Persons Fund.....	200,486 13	578 00	201,064 13
Fish Exchange Fund.....	8,583 60	7,989 50	16,573 10
Fish and Game Preservation Fund.....	507,894 22	49,166 58	557,060 80
Folsom Hospital Contingent Fund.....			
Folsom Prison Fund.....	19,015 53	2,442 69	21,457 84
Forestry, Board of, Fire Prevention Fund.....	33,089 53		33,089 53
Fresno Teachers College Contingent Fund.....	3,554 50	4 55	3,559 05
General Fund.....	57,907,605 59	3,737,714 57	61,645,320 16
Girls, Training School for, Contingent Fund.....	446 38	35 70	482 08
Grain Standardization Fund.....	4,311 17	1,446 54	5,757 71
High School Fund.....		3,765,691 44	3,765,691 44
Highway Commission General Fund.....	284,207 46		284,207 46
Highway Fund No. 1.....			
Highway Interest and Sinking Fund No. 1.....		1,008,000 00	1,008,000 00
Highway Fund No. 2.....	1,349,316 69		1,349,316 69
Highway Interest and Sinking Fund No. 2.....		1,033,125 00	1,033,125 00
Highway Fund No. 3.....	10,193,401 01		10,193,401 01
Highway Interest and Sinking Fund No. 3.....	34,909 70	1,750,425 30	1,785,335 00
Humboldt Teachers College Contingent Fund.....	2,208 05		2,208 05
India Basin Fund.....			
India Basin Sinking Fund.....		34,120 00	34,120 00
Industrial Accident Fund.....	1,985 95	313 20	2,299 15
Industrial Farm for Women Contingent Fund.....	853 68	263 50	1,117 18
Industrial Rehabilitation Fund.....			
Insurance Commissioner's Special Fund.....	3,538 04	60,000 00	63,538 04
Interest and Sinking Fund.....		141,435 00	141,435 00
Junior College Fund.....	247,152 06		247,152 06
Jute Revolving Fund.....	312,218 75	90,000 00	402,218 75
Labor Bureau Contingent Fund.....	22,525 00	840 00	23,365 00
Land Settlement Fund.....	61,588 94		61,588 94
Library Fund.....	1,251 21	172,984 08	174,235 29
Los Angeles Normal School Bldg. and Imp. Fund.....			
Market Commission Fund.....	1,081 27	420 50	1,501 77
Meat Hygiene Fund.....	48,847 18	11,786 23	60,633 41
Medical Examiners' Contingent Fund.....	98,641 86	10,741 35	109,383 21
Medical Examiners' Trust Fund.....	77,085 20		77,085 20
Mendocino Hospital Contingent Fund.....	24,678 75	6,556 84	31,235 59
Mining Bureau Fund.....	5,084 35	896 50	5,980 85
Motor Vehicle Fund.....	960,447 04	1,905,859 65	2,866,306 69
Motor Vehicle Fuel Fund.....	5,996,577 30		5,996,577 30
Motor Vehicle Testing Fee Fund.....	4,050 00		4,050 00
Napa Hospital Contingent Fund.....	108,630 58	23,099 99	131,730 57
Nautical School Fund.....			
Needles School District Bond Fund.....			
Norwalk Hospital Contingent Fund.....	34,368 52	6,345 94	40,714 46
Nurses' Examination and Registration Fund.....	31,093 28	2,925 00	34,018 28
Optometry Fund.....	4,691 49	2,176 00	6,867 49

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit F. Showing the Receipts by the Several Funds for the Seventy-fifth Fiscal Year, Ending June 30, 1924—Continued.

Funds	Cash receipts	Transfers and canceled warrants	Total receipts
Osteopathic Examiners' Contingent Fund.....	\$13,345 50	\$684 00	\$14,029 50
Pacific Colony Contingent Fund.....	5,602 16	20,155 68	25,757 84
Panama-California International Exposition Fund.....			
Panama-Pacific International Exposition Fund.....			
Pharmacy Board Contingent Fund.....	65,029 47		65,029 47
Pharmacy Board Poison Law Fund.....	19,837 00		19,837 00
Petroleum and Gas Fund.....	42,770 74	175,676 47	218,447 21
Polytechnic School Contingent Fund.....	10,445 76	628 45	11,074 21
Predatory Animal Control Fund.....			
Preston School of Industry Contingent Fund.....	1,427 81	65 00	1,492 81
Printing Fund.....	544,793 89	48,572 12	593,366 01
Prisoners' Fund.....			
Purchasing Department Revolving Fund.....	319,924 64		319,924 64
Railroad Commission Fund.....	94,320 00	6,060 81	100,380 81
Railroad Commission Trust Fund.....	2,253 33		2,253 33
Railway Tax Fund.....			
Real Estate Commission Fund, 1923.....	18,088 85	21,147 35	39,236 20
Real Estate Commission Fund, 1924.....	228,617 09		228,617 09
Receivers' Fund.....			
Reclamation Board Revolving Fund.....	5,564 75		5,564 75
Sacramento State Building Fund.....	953 51		953 51
Sacramento State Building, Interest and Sinking Fund.....	10,860 00	120,000 00	130,860 00
Sacramento Drainage District Fund.....		1 89	1 89
Sacramento and San Joaquin Drainage Dist. Fund 1.....	62,335 06		62,335 06
Sacramento and San Joaquin Drainage Dist. Fund 2.....			
Sacramento and San Joaquin Drainage Dist. Fund 3.....	1,978 27		1,978 27
Sacramento and San Joaquin Drainage Dist. Fund 4.....	14 40		14 40
Sacramento and San Joaquin Drainage Dist. Fund 5.....			
Sacramento and San Joaquin Drainage Dist. Fund 6.....	53,453 54		53,453 54
Sacramento and San Joaquin Drainage Dist. Fund 7.....			
Sacramento and San Joaquin Drainage Dist. Fund 8.....			
Sacramento and San Joaquin Drainage Dist. No. 6.....			
Emergency Fund.....	237 33	895,147 75	895,385 08
San Diego Harbor Improvement Fund.....	264 75	363 30	628 05
San Diego Teachers College Contingent Fund.....	4,632 20	614 66	5,246 86
San Francisco Harbor Improvement Fund.....	2,639,274 56	728,777 08	3,368,051 64
San Francisco State Building Fund.....	37 09		37 09
San Francisco State Building Sinking Fund.....		53,600 00	53,600 00
San Francisco Seawall Sinking Fund No. 1.....		59,800 00	59,800 00
San Francisco Seawall Fund No. 2.....			
San Francisco Seawall Sinking Fund No. 2.....		360,000 00	360,000 00
San Francisco Seawall Fund No. 3.....			
San Francisco Seawall Sinking Fund No. 3.....		120,000 00	120,000 00
San Francisco Teachers College Contingent Fund.....	1,266 74	1,079 45	2,346 19
San Jose Harbor Improvement Fund.....			
San Jose Normal School Contingent Fund.....	9,985 67	221 41	10,207 08
San Quentin Prison Fund.....	36,701 18	5,869 92	42,571 10
San Quentin Prison Manufacturing Revolving Fund.....	152,340 98		152,340 98
Santa Barbara Teachers College Contingent Fund.....	4,653 55	821 00	5,474 55
School Fund.....	464,828 78	14,141,981 39	14,606,810 17
School Book Fund.....	9,957 64	580,803 65	590,761 29
School Land Fund.....	490,300 97	157,952 53	648,253 50
School Land Deposit Fund.....			
Signal Device Testing Fee Fund.....	1,000 00		1,000 00
Sixth District Agricultural Assn. Contingent Fund.....	1,805 05		1,805 05
Sixth District Agricultural Assn. Trust Fund.....	2,158 75		2,158 75
Sonoma Home Contingent Fund.....	42,825 72	8,657 70	51,483 42
Southern California Hospital Contingent Fund.....	79,968 14	17,091 23	97,059 37
Stallion Registration Board Contingent Fund.....	437 50	14 00	451 50
Standard Apple Fund.....	30,254 53	5,777 78	36,032 31
Standardization Fund.....	191,551 13	4,639 00	196,190 13
State University Fund.....	208,305 23	2,155,674 77	2,363,980 00
Stockton Hospital Contingent Fund.....	83,452 28	14,733 63	98,185 91
Supt. Capitol Building and Grounds Revolving Fund.....			
Supreme Court Library Fund.....	1,654 40	348 12	2,002 52
Tax Land Fund.....	2,303 73		2,303 73
Teachers' Permanent Fund.....	384,146 61	268,897 52	653,044 13
Teachers' Retirement Salary Fund.....	4,092 63	404,111 16	408,203 79
Testing Fee Fund.....	300 00		300 00
Textbook Royalty Fund.....			
Torrens Title Assurance Fund.....	1,276 15		1,276 15
Transfer and Operators' License Fund.....	280,019 82		280,019 82
United States Forest Reserve Fund.....	318,339 67		318,339 67
University Fund.....	49,845 00		49,845 00
University Calif. Building Interest and Sinking Fund.....		114,700 00	114,700 00
Veterans' Dependents Education Fund.....		2,303 73	2,303 73

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit F. Showing the Receipts by the Several Funds for the Seventy-fifth Fiscal Year, Ending June 30, 1924—Concluded.

Funds	Cash receipts	Transfers and canceled warrants	Total receipts
Veterans' Home, Support and Maintenance Fund.....	\$69,665 96	\$252,114 08	\$321,780 04
Veterans' Farm and Home Building Fund.....	4,290,811 10	750,000 00	5,040,811 10
Veterans' Welfare Fund.....			
Veterinary Medicine Examiners' Contingent Fund.....	320 00		320 00
Vocational Education Fund.....	169,188 81	157,164 81	326,353 62
Vocational Rehabilitation Fund.....	30,413 09	29,746 35	60,159 44
War Bond Fund.....			
Warehouse Standardization Fund.....	2,161 00	418 00	2,579 00
Water Commission Revolving Fund.....	189 19		189 19
Whittier School Contingent Fund.....	10,315 20	820 37	11,135 57
Operators' License Fund.....			
Motor Vehicle Fund, 1923.....	5,848,868 25		5,848,868 25
Bd. Equalization Emblem Revolving Fund.....	429 80	5,000 00	5,429 80
Highway Maintenance Fund.....		2,766,943 03	2,766,943 03
Marblehead Land Company Condemnation Fund.....	300 00		300 00
Suspense Fund.....	\$76,915 01		\$76,915 01
Totals	\$105,219,928 59	\$38,933,711 08	\$144,153,639 67

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit G. Showing the Disbursements from the Several Funds for the Seventy-fourth Fiscal Year, Ending June 30, 1923.

Funds	Register disbursements	Transfers	Total disbursements
Accident Prevention Fund.....	\$144,034 47		\$144,034 47
Adult Blind Fund.....	56,223 34		56,223 34
Agnews Hospital Contingent Fund.....	32,493 45		32,493 45
Agricultural Society Contingent Fund.....	133,869 81		133,869 81
Apple Standard Prosecution Fund.....	25,087 56		25,087 56
Architectural Revolving Fund.....	78,630 25		78,630 25
Ballot Paper Revolving Fund.....	32,853 24	\$63 00	32,916 24
Bar Examination Fund.....	6,759 22		6,759 22
Banking Fund.....	188,869 23		188,869 23
Bond Investment Fund.....		182,646 25	182,646 25
Building and Loan Inspection Fund.....	13,345 52		13,345 52
California Irrigation Board Revolving Fund.....			
California Polytechnic School Contingent Fund.....	32,708 17		32,708 17
California School, Deaf and Blind Contingent Fund.....	7,252 19		7,252 19
California Training School for Girls Contingent Fund.....	235 00		235 00
Cattle Protection Fund.....	84,836 98		84,836 98
Chemistry Fund.....	37,848 41		37,848 41
Chico Normal School Contingent Fund.....	22,008 88		22,008 88
Compensation Insurance Fund.....	6,309,663 58		6,309,663 58
Corporation Commission Fund.....	190,515 74		190,515 74
Court of Appeal, First District, Library Fund.....	4,088 42		4,088 42
Court of Appeal, Second District, Library Fund.....	2,000 10		2,000 10
Court of Appeal, Third District, Library Fund.....	495 23		495 23
Dentistry Fund.....	14,630 70		14,630 70
Detective License Fee Fund.....	986 79		986 79
Dissolved Savings Bank Fund.....	193 87		193 87
Estates of Deceased Persons Fund.....	190,864 64		190,864 64
Fish Exchange Fund.....	20,329 20		20,329 20
Fish and Game Preservation Fund.....	517,874 69		517,874 69
Folsom Hospital Contingent Fund.....			
Folsom Prison Fund.....	23,312 00		23,312 00
Forestry Fund.....			
Fresno Normal School Contingent Fund.....	6,957 78		6,957 78
General Fund.....	21,554,161 53	23,452,622 74	45,006,784 27
Grain Standardization Fund.....	6,499 28		6,499 28
High School Fund.....	3,306,031 44		3,306,031 44
Highway Fund No. 1.....	100,000 00		100,000 00
Highway Interest and Sinking Fund No. 1.....	1,024,000 00		1,024,000 00
Highway Fund No. 2.....	88,927 11		88,927 11
Highway Interest and Sinking Fund No. 2.....	1,050,000 00		1,050,000 00
Highway Fund No. 3.....	16,048,905 34		16,048,905 34
Highway Interest and Sinking Fund No. 3.....	1,359,725 00		1,359,725 00
Humboldt Normal School Contingent Fund.....	2,229 16		2,229 16
India Basin Fund.....			
India Basin Sinking Fund.....	34,120 00	8,529 90	42,649 90
Industrial Rehabilitation Fund.....			
Industrial Accident Fund.....	32 00		32 00
Industrial Farm for Women Contingent Fund.....			
Insurance Commissioner's Special Fund.....	61,591 67		61,591 67
Interest and Sinking Fund.....	141,435 00		141,435 00
Junior College Fund.....	21,300 00	755,761 32	777,061 32
Jute Revolving Fund.....	383,349 97		383,349 97
Kern County U. H. S. Dist. Condemnation Fund.....	140 15		140 15
Labor Bureau Contingent Fund.....	11,088 42		11,088 42
Land Settlement Fund.....	64,044 57		64,044 57
Library Fund.....	138,083 76		138,083 76
Los Angeles Normal School Bldg. and Imp. Fund.....			
Market Commission Fund.....	24,304 76		24,304 76
Ment Hygiene Fund.....	33,108 26		33,108 26
Medical Examiners' Contingent Fund.....	75,100 28		75,100 28
Mendocino Hospital Contingent Fund.....	53,101 91		53,101 91
Mining Bureau Fund.....	4,808 62		4,808 62
Motor Vehicle Fund.....	8,755,905 04		8,755,905 04
Napa Hospital Contingent Fund.....	35,188 79		35,188 79
Napa State Farm, Contingent Fund.....	43,573 14		43,573 14
Nautical School Fund.....			
Needles School District Bond Fund.....			
Norwalk Hospital Contingent Fund.....	475 28		475 28
Nurses' Examination and Registration Fund.....	14,970 62		14,970 62
Operators' License Fund.....			
Ortopedry Fund.....	8,375 59		8,375 59
Pacific Colony Contingent Fund.....	93 91		93 91
Pacific-California International Exposition Fund.....			
Panama-Pacific International Exposition Fund.....			
Pharmacy Board Contingent Fund.....			
Petroleum and Gas Fund.....	163,014 40		163,014 40
Predatory Animal Control Fund.....			

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit G. Showing the Disbursements from the Several Funds for the Seventy-fourth Fiscal Year, Ending June 30, 1923—Concluded.

Funds	Register disbursements	Transfers	Total disbursements
Preston School of Industry Contingent Fund.....	\$760 06		\$760 06
Printing Fund.....	601,508 83		601,508 83
Purchasing Department Revolving Fund.....	301,494 65		301,494 65
Railroad Commission Fund.....	59,253 97		59,253 97
Railway Tax Fund.....			
Real Estate Commission Fund, 1922.....	69,707 09	\$42,990 97	112,698 06
Real Estate Commission Fund, 1923.....	60,951 50		60,951 50
Reclamation Board Revolving Fund.....	68,094 28		68,094 28
Sacramento State Building Fund.....	355,179 50		355,179 50
Sacramento State Building, Interest and Sinking Fund	178,808 82		178,808 82
Sacramento Drainage District Fund.....			
Sacramento and San Joaquin Drainage Dist. Fund 1	51,667 43		51,667 43
Sacramento and San Joaquin Drainage Dist. Fund 2	16,323 84		16,323 84
Sacramento and San Joaquin Drainage Dist. Fund 3	4,035 89		4,035 89
Sacramento and San Joaquin Drainage Dist. Fund 4	15,877 45		15,877 45
Sacramento and San Joaquin Drainage Dist. Fund 5	4 98		4 98
Sacramento and San Joaquin Drainage Dist. Fund 6	175,808 32		175,808 32
Sacramento and San Joaquin Drainage Dist. Fund 7	47,314 09		47,314 09
Sacramento and San Joaquin Drainage Dist. Fund 8	1,174 63		1,174 63
San Diego Harbor Improvement Fund.....			
San Diego Normal School Contingent Fund.....	10,155 87		10,155 87
San Francisco Harbor Improvement Fund.....	1,820,979 83	689,213 32	2,510,193 15
San Francisco State Building Fund.....	108,802 86		108,802 86
San Francisco State Building Sinking Fund.....	54,400 00		54,400 00
San Francisco Seawall Sinking Fund No. 1.....	121,900 00	10,349 99	132,249 99
San Francisco Seawall Fund No. 2.....			
San Francisco Seawall Sinking Fund No. 2.....	360,000 00	90,000 00	450,000 00
San Francisco Seawall Fund No. 3.....	355,737 52		355,737 52
San Francisco Seawall Sinking Fund No. 3.....	120,000 00	30,000 00	150,000 00
San Francisco Normal School Contingent Fund.....	1,936 79		1,936 79
San Jose Harbor Improvement Fund.....			
San Jose Normal School Contingent Fund.....	7,252 50		7,252 50
San Quentin Prison Fund.....	178,519 77		178,519 77
San Quentin Prison Manufacturing Revolving Fund.....	171,251 35		171,251 35
Santa Barbara Normal School Contingent Fund.....	1,675 62		1,675 62
School Fund.....	13,774,586 78		13,774,586 78
School Book Fund.....	264,065 13		264,065 13
School Land Fund.....	704,312 80		704,312 80
School Land Deposit Fund.....			
School Teachers' Permanent Fund.....	487,078 35		487,078 35
School Teachers' Retirement Salary Fund.....	373,487 07		373,487 07
Sixth District Agricultural Assn. Contingent Fund.....			
Sonoma Home Contingent Fund.....	226 22		226 22
Southern California Hospital Contingent Fund.....	81,947 50		81,947 50
Stallion Registration Board Contingent Fund.....	538 97		538 97
Standardization Fund.....	73,733 87		73,733 87
State University Fund.....	2,224,588 48		2,224,588 48
Stockton Hospital Contingent Fund.....	17,272 63		17,272 63
Supt. Capitol Building and Grounds Revolving Fund			
Supreme Court Library Fund.....	7,314 62		7,314 62
Tax Land Fund.....		1,939 91	1,939 91
Testing Fee Fund.....	1,102 45		1,102 45
Textbook Royalty Fund.....			
Torrens Title Assurance Fund.....	19,356 53		19,356 53
Transfer and Operators' License Fund.....	642,271 27		642,271 27
United States Forest Reserve Fund.....	157,191 34		157,191 34
University Fund.....	49,845 00		49,845 00
University Calif. Building Interest and Sinking Fund	116,500 00		116,500 00
Veterans' Dependents Education Fund.....			
Veterans' Home, Support and Maintenance Fund.....	286,095 75		286,095 75
Veterans' Farm and Home Building Fund.....	996,346 68	450,000 00	1,446,346 68
Veterans' Welfare Fund.....		450,000 00	450,000 00
Veterinary Medicine Examiners' Contingent Fund.....	325 78		325 78
Vocational Education Fund.....	259,949 74		259,949 74
Vocational Rehabilitation Fund.....	60,508 01		60,508 01
War Bond Fund.....			
Whittier School Contingent Fund.....	190 51		190 51
Water Commission Revolving Fund.....	13,995 87		13,995 87
Chiropractic Examiners' Fund.....	3,035 93		3,035 93
Osteopathic Examiners' Contingent Fund.....	3,063 56		3,063 56
City of Redding and Northern California Power Com- pany Condemnation Fund.....	57,356 18		57,356 18
Totals.....	\$88,783,517 92	\$26,535,867 49	\$115,319,385 41

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit H. Showing the Disbursements from the Several Funds for the Seventy-fifth Fiscal Year, Ending June 30, 1924.

Funds	Register disbursements	Transfers	Total disbursements
Accident Prevention Fund.....	\$26,221 72		\$26,221 72
Adult Blind Fund.....	78,230 03		78,230 03
Agnews Hospital Contingent Fund.....	288,373 58		288,373 58
Agricultural Society Contigent Fund.....	46,400 96		46,400 96
Aircraft Operators' Fund.....		\$86 90	86 90
Architectural Revolving Fund.....	96,881 04		96,881 04
Ballot Paper Revolving Fund.....	3,382 96		3,382 96
Banking Fund.....	204,380 10		204,380 10
Bar Examination Fund.....	7,144 28		7,144 28
Bond Investment Fund.....		400,315 62	400,315 62
Building and Loan Inspection Fund.....	14,166 50		14,166 50
California Irrigation Board Revolving Fund.....			
Cattle Protection Fund.....	73,264 50		73,264 50
Chemistry Fund.....	28,208 80		28,208 80
Chico Teachers College Contingent Fund.....	2,610 18		2,610 18
Chiropractic Examiners' Fund.....	1,552 68		1,552 68
Chiropractic Examiners' Trust Fund.....			
Compensation Insurance Fund.....	6,824,661 03		6,824,661 03
Corporation Commission Fund.....	166,784 87	400,000 00	566,784 87
Corporation Commission Trust Fund.....	100 00		100 00
Court of Appeal, First District, Library Fund.....	765 20		765 20
Court of Appeal, Second District, Library Fund.....	1,675 91		1,675 91
Court of Appeal, Third District, Library Fund.....	635 00		635 00
Deaf and Blind Schools Contingent Fund.....	16,528 06		16,528 06
Dentistry Fund.....	10,381 49		10,381 49
Detective License Fee Fund.....	344 85		344 85
Dissolved Savings Bank Fund.....	297 86	20,000 00	20,297 86
Education, Department of, Contingent Fund.....	7,467 38		7,467 38
Embalmers' Fund.....	283 76		283 76
Estate of Deceased Persons Fund.....	242,882 87		242,882 87
Fish Exchange Fund.....	3,856 16		3,856 16
Fish and Game Preservation Fund.....	455,238 07		455,238 07
Folsom Hospital Contingent Fund.....			
Folsom Prison Fund.....	33,826 85		33,826 85
Forestry, Board of, Fire Prevention Fund.....	30,194 51		30,194 51
Fresno Teachers College Contingent Fund.....	8,911 33		8,911 33
General Fund.....	24,726,680 67	29,849,668 76	54,576,349 43
Girls, Training School for, Contingent Fund.....	3,777 66		3,777 66
Grain Standardization Fund.....	5,661 22		5,661 22
High School Fund.....	3,765,214 24		3,765,214 24
Highway Commission General Fund.....	14,034 65		14,034 65
Highway Fund No. 1.....			
Highway Interest and Sinking Fund No. 1.....	1,008,000 00		1,008,000 00
Highway Fund No. 2.....	1,093,204 74		1,093,204 74
Highway Interest and Sinking Fund No. 2.....	1,033,125 00		1,033,125 00
Highway Fund No. 3.....	10,354,071 30		10,354,071 30
Highway Interest and Sinking Fund No. 3.....	1,792,415 00		1,792,415 00
Humboldt Teachers College Contingent Fund.....	1,731 37		1,731 37
India Basin Fund.....			
India Basin Sinking Fund.....	34,120 00		34,120 00
Industrial Accident Fund.....	11,202 93		11,202 93
Industrial Farm for Women Contingent Fund.....	1,744 56		1,744 56
Industrial Rehabilitation Fund.....			
Insurance Commissioner's Special Fund.....	64,032 52	2,901 40	66,933 92
Interest and Sinking Fund.....	141,435 00		141,435 00
Junior College Fund.....	112,600 00	582,744 90	695,344 90
Jute Revolving Fund.....	133,949 33	90,000 00	223,949 33
Labor Bureau Contingent Fund.....	36,543 08		36,543 08
Land Settlement Fund.....	59,345 55		59,345 55
Library Fund.....	104,222 83	50,000 00	154,222 83
Los Angeles Normal School Bldg. and Imp. Fund.....			
Market Commission Fund.....	7,965 96		7,965 96
Meat Hygiene Fund.....	44,713 56		44,713 56
Medical Examiners' Contingent Fund.....	69,481 48		69,481 48
Medical Examiners' Trust Fund.....	70,202 95		70,202 95
Mendocino Hospital Contingent Fund.....	223,011 26		223,011 26
Mining Bureau Fund.....	5,475 69		5,475 69
Motor Vehicle Fund, old.....	9,807,630 60	1,875,000 00	11,682,630 60
Motor Vehicle Fuel Fund.....	3,141,392 05	2,766,943 03	5,908,335 08
Motor Vehicle Testing Fee Fund.....	2,386 00		2,386 00
Napa Hospital Contingent Fund.....	303,722 17		303,722 17
Nautical School Fund.....			
Needles School District Bond Fund.....			
Norwalk Hospital Contingent Fund.....	115,455 51		115,455 51
Nurses' Examination and Registration Fund.....	29,469 47		29,469 47
Optometry Fund.....	3,156 91		3,156 91
Osteopathic Examiners' Contingent Fund.....	9,186 80		9,186 80

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit H. Showing the Disbursements from the Several Funds for the Seventy-fifth Fiscal Year, Ending June 30, 1924—Continued.

Funds	Register disbursements	Transfers	Total disbursements
Pacific Colony Contingent Fund		\$20,000 00	\$20,000 00
Panama-California International Exposition Fund			
Panama-Pacific International Exposition Fund			
Pharmacy Board Contingent Fund	\$41,598 95		41,598 95
Pharmacy Board Poison Law Fund	3,070 00		3,070 00
Petroleum and Gas Fund	141,894 21	50,000 00	191,894 21
Polytechnic School Contingent Fund	30,195 57		30,195 57
Predatory Animal Control Fund			
Preston School of Industry Contingent Fund	4,005 10		4,005 10
Printing Fund	564,296 72		564,296 72
Prisoners' Fund			
Purchasing Department Revolving Fund	319,815 82		319,815 82
Railroad Commission Fund	186,037 38		186,037 38
Railroad Commission Trust Fund		2,253 33	2,253 33
Railway Tax Fund			
Real Estate Commission Fund, 1923	65,850 67	117,366 12	183,216 79
Real Estate Commission Fund, 1924	48,295 63		48,295 63
Receivers' Fund			
Reclamation Board Revolving Fund	4,021 64		4,021 64
Sacramento State Building Fund	1,182,453 15		1,182,453 15
Sacramento State Building, Interest and Sinking Fund	181,107 54		181,107 54
Sacramento Drainage District Fund			
Sacramento and San Joaquin Drainage Dist. Fund 1	33,094 58	1 89	33,096 47
Sacramento and San Joaquin Drainage Dist. Fund 2	41,339 47		41,339 47
Sacramento and San Joaquin Drainage Dist. Fund 3	1,389 40		1,389 40
Sacramento and San Joaquin Drainage Dist. Fund 4	1,054 03		1,054 03
Sacramento and San Joaquin Drainage Dist. Fund 5			
Sacramento and San Joaquin Drainage Dist. Fund 6	1,406,769 94		1,406,769 94
Sacramento and San Joaquin Drainage Dist. Fund 7	8,826 66		8,826 66
Sacramento and San Joaquin Drainage Dist. Fund 8			
Sacramento and San Joaquin Drainage Dist. No. 6			
Emergency Fund	544,068 26	285,147 75	829,216 01
San Diego Harbor Improvement Fund	609 28		609 28
San Diego Teachers College Contingent Fund	9,540 97		9,540 97
San Francisco Harbor Improvement Fund	1,703,400 94	1,073,920 00	2,777,320 94
San Francisco State Building Fund	13,904 11		13,904 11
San Francisco State Building Sinking Fund	53,600 00		53,600 00
San Francisco Seawall Sinking Fund No. 1	117,300 00	398 74	117,698 74
San Francisco Seawall Fund No. 2			
San Francisco Seawall Sinking Fund No. 2	360,000 00		360,000 00
San Francisco Seawall Fund No. 3	413,532 18		413,532 18
San Francisco Seawall Sinking Fund No. 3	120,000 00		120,000 00
San Francisco Teachers College Contingent Fund	9,747 98		9,747 98
San Jose Harbor Improvement Fund			
San Jose Normal School Contingent Fund	20,423 84		20,423 84
San Quentin Prison Fund	39,511 44		39,511 44
San Quentin Prison Manufacturing Revolving Fund	120,620 98		120,620 98
Santa Barbara Teachers College Contingent Fund	13,964 80		13,964 80
School Fund	14,640,465 61	137 50	14,640,603 11
School Book Fund	275,845 35		275,845 35
School Land Fund	688,673 34	297 86	688,971 20
School Land Deposit Fund			
Signal Device Testing Fee Fund	270 00		270 00
Sixth District Agricultural Ass'n Contingent Fund	6,550 23		6,550 23
Sixth District Agricultural Ass'n Trust Fund			
Sonoma Home Contingent Fund	147,877 39	6 40	147,883 79
Southern California Hospital Contingent Fund	208,326 07		208,326 07
Stallion Registration Board Contingent Fund	564 25		564 25
Standard Apple Fund	27,959 35		27,959 35
Standardization Fund	158,278 32		158,278 32
State University Fund	2,365,592 59		2,365,592 59
Stockton Hospital Contingent Fund	257,547 59		257,547 59
Supt. Capitol Building and Grounds Revolving Fund			
Supreme Court Library Fund	2,013 38		2,013 38
Tax Land Fund		2,303 73	2,303 73
Teachers Permanent Fund	273,003 21	434,111 16	707,114 37
Teachers' Retirement Salary Fund	407,430 48		407,430 48
Testing Fee Fund	1,230 00		1,230 00
Textbook Royalty Fund			
Torrens Title Assurance Fund	2,898 66		2,898 66
Transfer and Operators' License Fund	360,388 12		360,388 12
United States Forest Reserve Fund	318,339 67		318,339 67
University Fund	49,845 00		49,845 00
University Calif. Building Interest and Sinking Fund	114,700 00		114,700 00
Veterans' Dependents Education Fund			
Veterans' Home, Support and Maintenance Fund	239,665 99	200 00	239,865 99
Veterans' Farm and Home Building Fund	3,919,313 20		3,919,313 20

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit H. Showing the Disbursements from the Several Funds, for the Seventy-fifth Fiscal Year, Ending June 30, 1924—Concluded.

Funds •	Register disbursements	Transfers	Total disbursements
Veterans' Welfare Fund.....			
Veterinary Medicine Examiners' Contingent Fund.....	\$78 40		\$78 40
Vocational Education Fund.....	321,614 40		321,614 40
Vocational Rehabilitation Fund.....	55,738 34		55,738 34
War Bond Fund.....			
Warehouse Standardization Fund.....	2,538 53		2,538 53
Water Commission Revolving Fund.....	23,574 59		23,574 59
Whittier School Contingent Fund.....	75,234 92		75,234 92
Aircraft Fund.....		\$113 45	113 45
Operators' License Fund.....		30,659 30	30,659 30
Motor Vehicle Fund, 1923.....	447,066 84		447,066 84
Board Equalization Emblem Revolving Fund.....	957 91		957 91
Highway Maintenance Fund.....	1,238,647 26		1,238,647 26
Suspense Fund.....		876,915 01	876,915 01
Totals.....	\$101,443,584 82	\$38,931,492 85	\$140,375,077 67

GENERAL SUMMARY OF THE FUNDS—Continued.

Exhibit I. State School Fund.

For the seventy-fourth fiscal year (1922-1923) the amount necessary for support elementary schools was (459,324 pupils in daily average attendance at \$30.00).....	\$13,779,720 00
For the seventy-fifth fiscal year (1923-24) the amount necessary for support elementary schools was (488,062 pupils in daily average attendance at \$30.00).....	14,641,260 00
Amount apportioned to counties for seventy-fourth fiscal year (1922-1923) elementary schools was.....	13,775,220 00
Amount apportioned to counties for seventy-fifth fiscal year (1923-1924) elementary schools was.....	14,639,484 69

Sources of School Fund Receipts and Disbursements for Seventy-fourth Fiscal Year, Ending June 30, 1923.

RECEIPTS.	
Balance on hand July 1, 1922.....	\$243,027 24
Receipts from interest on bonds.....	437,070 65
Receipts from interest on lands.....	30,202 59
Receipts from interest on lands (delinquent penalty).....	1,014 82
Receipts from polls.....	141 62
Receipts from polls (conscience).....	36 00
Receipts from Surveyor General (permits).....	570 00
Receipts by transfer from Junior College Fund.....	755,761 32
Receipts by transfer from inheritance tax.....	250,000 00
Receipts by transfer account \$30.00.....	12,221,590 40
Receipts by University of California (sale reports).....	5 00
	<hr/> \$13,939,419 64
DISBURSEMENTS.	
Paid counties.....	\$13,774,520 00
Paid account restitution interest.....	66 78
Balance on hand June 30, 1923.....	164,832 86
	<hr/> \$13,939,419 64

Sources of School Fund Receipts and Disbursements for Seventy-fifth Fiscal Year, Ending June 30, 1924.

RECEIPTS.	
Balance on hand July 1, 1923.....	\$164,832 86
Receipts from interest on bonds.....	426,775 79
Receipts from interest on lands.....	36,088 50
Receipts from interest on lands (delinquent penalty).....	1,455 27
Receipts from polls.....	83 22
Receipts from Surveyor General (permits).....	405 00
Receipts from University of California (sale report).....	13 00
Receipts by transfer from Junior College Fund.....	582,744 90
Receipts by transfer account inheritance tax.....	250,000 00
Receipts by transfer account \$30.00.....	13,309,236 49
Receipts from polls (conscience money).....	8 00
	<hr/> \$14,771,643 03
DISBURSEMENTS.	
Paid counties.....	\$14,639,484 69
Paid account restitution of interest.....	980 92
Paid by transfer to correct.....	137 50
Balance on hand June 30, 1924.....	131,039 92
	<hr/> \$14,771,643 03

Corrected Statement of Sources and Disbursements of School Fund for Seventy-third Fiscal Year, Ending June 30, 1922.

RECEIPTS.	
July 9, 1921 Balance unapportioned.....	\$2,183 40
June 30, 1922 Transfers at \$30.00.....	10,831,800 00
Transfers at \$30.00.....	1,576,292 05
Transfers account inheritance tax.....	250,000 00
Receipts account polls.....	155 66
Receipts account lands, interest.....	29,264 00
Receipts account bonds, interest.....	429,822 79
Receipts University of California, sale report.....	3 75
Receipts account lands, interest, delinquent penalty.....	279 52
Receipts account lands, rental.....	3 25
	<hr/> \$13,120,126 17
DISBURSEMENTS.	
June 30, 1922 To counties.....	\$12,876,744 16
To restitution interest.....	273 77
To restitution interest, foreclosure suits.....	81 00
By balance.....	243,027 24
	<hr/> \$13,120,126 17

GENERAL SUMMARY OF THE FUNDS—Continued.

The following figures show amount invested and uninvested and interest received:

Perpetual School Fund.

Year		Invested	Uninvested	Total	Interest received
June 30, 1923	Seventy-fourth fiscal year	\$9,509,124 92	\$205,078 36	\$9,714,203 28	\$437,070 65
June 30, 1924	Seventy-fifth fiscal year	10,037,293 42	164,360 66	10,201,654 08	426,775 79

NOTE.—Invested portion is amount bonds in School Land Fund held in absolute trust for elementary schools and bonds in Estates Deceased Persons Fund, the interest only for schools after accrued interest and premium paid has been repaid. Uninvested portion is balance in School Land Fund on June 30

State High School Fund.

Amount to be transferred in seventy-fourth fiscal year (1922-23) for support high schools (110,206 pupils in daily average attendance at \$30.00)..... \$3,306,180 00

RECEIPTS.

Balance on hand July 1, 1922..... \$197 65
Received by transfer seventy-fourth fiscal year, ending June 30, 1923..... 3,305,982 35
\$3,306,180 00

DISBURSEMENTS.

Paid counties, seventy-fourth fiscal year, ending June 30, 1923..... 3,306,031 44
Balance on hand June 30, 1923..... 148 56
\$3,306,180 00
Amount to be transferred in seventy-fifth fiscal year (1923-24) for support high schools (125,523 pupils in daily average attendance at \$30.00)..... 3,765,840 00

RECEIPTS.

Balance on hand July 1, 1923..... \$148 56
Received by transfer seventy-fifth fiscal year, ending June 30, 1923..... 3,765,691 44
\$3,765,840 00

DISBURSEMENTS.

Paid counties seventy-fifth fiscal year ending June 30, 1924..... \$3,765,214 24
Balance on hand June 30, 1924..... 625 76
\$3,765,840 00

Transactions Junior College Fund.

RECEIPTS.

Balance on hand July 1, 1922..... \$777,061 32
Received from U. S. seventy-fourth fiscal year, ending June 30, 1923..... 695,344 90
\$1,472,406 22

DISBURSEMENTS.

To counties seventy-fourth fiscal year, ending June 30, 1923..... \$21,300 00
To amount transferred to School Fund seventy-fourth fiscal year, ending June 30, 1923..... 755,761 32
Balance on hand June 30, 1923..... 695,344 90
\$1,472,406 22

RECEIPTS.

Balance on hand July 1, 1923..... \$695,344 90
Received from U. S. seventy-fifth fiscal year, ending June 30, 1924..... 247,152 06
\$942,496 96

DISBURSEMENTS.

To counties seventy-fifth fiscal year, ending June 30, 1924..... \$112,600 00
To transfer to School Fund seventy-fifth fiscal year, ending June 30, 1924..... 582,744 90
Balance on hand June 30, 1924..... 247,152 06
\$942,496 96

Amount bonds held in trust for elementary schools, June 30:
School Land Fund..... 1923..... \$8,587,124 92 \$8,931,293 42
Estates Deceased Persons (interest only for schools)..... 1924..... 922,000 00 1,106,000 00
Total..... \$9,509,124 92 \$10,037,293 12

GENERAL SUMMARY OF THE FUNDS—Concluded.

ELEMENTARY SCHOOLS.

Amount to be Transferred Account Elementary Schools per Daily Average Attendance and Rate.

	Daily average attendance	Rate	Amount
1921-22.....	429,316	\$30 00	\$12,879,480 00
1922-23.....	459,324	30 00	13,779,720 00
1923-24.....	488,062	30 00	14,641,260 00
1924-25.....	537,638	30 00	16,129,140 00

HIGH SCHOOLS.

Amount to be Transferred Account High Schools per Daily Average Attendance and Rate.

	Daily average attendance	Rate	Amount
1921-22.....	93,443	\$30 00	\$2,803,260 00
1922-23.....	110,206	30 00	3,306,180 00
1923-24.....	125,528	30 00	3,765,840 00
1924-25.....	140,619	30 00	4,218,570 00

STATEMENT OF EXPENDITURES.

For the Period July 1, 1922, to June 30, 1923, of the Seventy-fourth Fiscal Year.

Function	Materials and supplies	Salaries and wages	Service and expense	Property and equipment	Total
Administrative and general:					
Controller.....			\$837 17		\$837 17
Deputy Controller.....					
Appropriation accounts.....		\$7,200 00			\$7,200 00
Warrant Registrar and clerks.....		7,740 00			7,740 00
Statistician.....		2,400 00	65 61		2,465 61
Clerical and office.....	\$261 97	4,836 95	568 79	\$1,410 73	7,078 44
Printing.....			5,925 05		5,925 05
Postage.....			3,255 00		3,255 00
Telephone and telegraph.....			467 02		467 02
Automobile.....	263 29		206 65	2,113 58	2,583 52
Totals.....	\$525 26	\$22,176 95	\$11,325 29	\$3,524 31	\$37,551 81
Redemption Tax Department:					
Clerical and office.....		\$5,679 84	\$66 73		\$5,746 57
Franchise Tax Department:					
Clerical and office.....	\$26 51	\$9,085 00	\$2 50		\$9,114 01
Postage.....			1,500 00		1,500 00
Totals.....	\$26 51	\$9,085 00	\$1,502 50		\$10,614 01
Grand totals.....	\$551 77	\$36,941 79	\$12,894 52	\$3,524 31	\$53,912 39

DETAILED STATEMENT.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fourth Fiscal Year, Ending June 30, 1923.

1922		
July	20—Sadie Ames, July salary.....	\$135 00
July	20—F. E. Brooks, July salary.....	165 00
July	20—Felice Connelly, July salary.....	125 00
July	20—James Cunningham, July salary.....	150 00
July	20—Lucille Dobson, July salary.....	135 00
July	20—Harold Eberhardt, July salary.....	165 00
July	20—E. Foster, July salary.....	175 00
July	20—T. M. Gannon, July salary.....	200 00
July	20—George Green, July salary.....	165 00
July	20—Jas. W. Hickey, July salary.....	200 00
July	20—Anna B. McAllister, July salary.....	135 00
July	20—L. A. McKee, July salary.....	225 00
July	20—Ruby Sawyer, July salary.....	150 00
July	20—Clarence H. Smith, July salary.....	225 00
July	20—J. Soares, July salary.....	75 00
July	20—Frank R. Swain, July salary.....	225 00
July	20—J. D. Tilden, July salary.....	200 00
July	20—O. D. Babcock, July salary.....	125 00
July	20—M. E. Colgan, July salary.....	200 00
July	15—Pacific Telephone and Telegraph Company.....	8 85
July	15—C. E. Cooper, garage rent, P. O. box rent.....	22 00
Aug.	7—M. J. Flynn, janitor (substitute).....	50 80
Aug.	7—C. E. Cooper, postage.....	500 00
Aug.	7—Western Union Telegraph Company.....	104 55
Aug.	7—Division of Purchases.....	26 70
Aug.	7—American Railway Express Company.....	6 14
Aug.	7—Pacific Telephone and Telegraph Company.....	29 90
Aug.	7—Ray L. Riley, travel.....	117 38
Aug.	7—Sacramento Buick Company, repairs E-4040.....	4 95
Aug.	7—L. E. Sperry Company, two spools wire.....	5 11
Aug.	7—Standard Oil Company, supplies.....	11 46
Aug.	21—Sadie Ames, August salary.....	135 00
Aug.	21—O. D. Babcock, August salary.....	104 84
Aug.	21—F. E. Brooks, August salary.....	165 00
Aug.	21—M. E. Colgan, August salary.....	200 00
Aug.	21—Felice Connelly, August salary.....	125 00
Aug.	21—James Cunningham, August salary.....	150 00
Aug.	21—Lucille Dobson, August salary.....	135 00
Aug.	21—Harold Eberhardt, August salary.....	165 00
Aug.	21—E. Foster, August salary.....	175 00
Aug.	21—T. M. Gannon, August salary.....	200 00
Aug.	21—George Green, August salary.....	165 00
Aug.	21—Jas. W. Hickey, August salary.....	200 00
Aug.	21—Anna B. McAllister, August salary.....	135 00
Aug.	21—L. A. McKee, August salary.....	225 00
Aug.	21—Ruby Sawyer, August salary.....	150 00
Aug.	21—Clarence H. Smith, August salary.....	225 00
Aug.	21—J. Soares, August salary.....	75 00
Aug.	21—Frank R. Swain, August salary.....	225 00
Aug.	21—J. D. Tilden, August salary.....	200 00
Aug.	25—Goodyear Tire and Rubber Company, 2 tires, 2 tubes.....	62 14
Aug.	25—J. J. Jacobs Motor Company, repairs E-4040.....	15 65
Aug.	25—Division of Printing.....	380 15
Aug.	25—Office Supply Company.....	2 50
Aug.	25—Standard Oil Company, supplies E-4040.....	19 47
Aug.	30—Wm. Offenbach, salary, 4 days.....	16 15
Sept.	11—Western Union Telegraph Company.....	4 64
Sept.	11—Sacramento Buick Company, repairs.....	14 60
Sept.	11—C. E. Cooper, post cards, garage rent.....	23 00
Sept.	11—Pacific Telephone and Telegraph Company.....	28 35
Sept.	11—C. H. Krebs and Company.....	48 00
Sept.	11—Standard Oil Company, supplies.....	21 99
Sept.	11—Division of Purchases, supplies.....	11 77
Sept.	20—Sadie Ames, September salary.....	135 00
Sept.	20—Wm. Offenbach, September salary.....	125 00
Sept.	20—F. E. Brooks, September salary.....	165 00
Sept.	20—M. E. Colgan, September salary.....	200 00
Sept.	20—Felice Connelly, September salary.....	125 00
Sept.	20—James Cunningham, September salary.....	150 00
Sept.	20—Lucille Dobson, September salary.....	135 00
Sept.	20—Harold Eberhardt, September salary.....	165 00
Sept.	20—E. Foster, September salary.....	175 00
Sept.	20—T. M. Gannon, September salary.....	200 00
Sept.	20—George Green, September salary.....	165 00
Sept.	20—Jas. W. Hickey, September salary.....	200 00
Sept.	20—Anna B. McAllister, September salary.....	135 00
Sept.	20—L. A. McKee, September salary.....	225 00
Sept.	20—Ruby Sawyer, September salary.....	150 00
Sept.	20—Clarence H. Smith, September salary.....	225 00
Sept.	20—J. Soares, September salary.....	75 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fourth Fiscal Year, Ending June 30, 1923.

1922	
Sept. 20—Frank R. Swain, September salary	\$225 00
Sept. 20—J. D. Tilden, September salary	200 00
Sept. 27—Ray L. Riley, travel	240 29
Sept. 27—Sacramento Buick Company, repairs	10 15
Sept. 27—Allen's Press Clipping Bureau	25 17
Sept. 27—Standard Oil Company, supplies	5 59
Oct. 10—Division of Purchases	30 57
Oct. 10—Division of Printing	22 40
Oct. 10—Allen's Press Clipping Bureau	11 07
Oct. 10—Pacific Telephone and Telegraph Company	24 50
Oct. 10—Recorder Printing and Publishing Company	9 00
Oct. 10—Western Union Telegraph Company	13 42
Oct. 10—Jas. W. Hickey, travel	17 61
Oct. 10—C. E. Cooper, travel	25 00
Oct. 10—Standard Oil Company, supplies	36 89
Oct. 17—J. J. Jacobs Motor Company, automobile	935 00
Oct. 20—Sadie Ames, October salary	135 00
Oct. 20—Wm. Offenbach, October salary	125 00
Oct. 20—F. E. Brooks, October salary	165 00
Oct. 20—M. E. Colgan, October salary	200 00
Oct. 20—Felice Connelly, October salary	125 00
Oct. 20—James Cunningham, October salary	150 00
Oct. 20—Lucille Dobson, October salary	135 00
Oct. 20—Harold Eberhardt, October salary	165 00
Oct. 20—E. Foster, October salary	175 00
Oct. 20—T. M. Gannon, October salary	200 00
Oct. 20—George Green, October salary	165 00
Oct. 20—Jas. W. Hickey, October salary	200 00
Oct. 20—Anna B. McAllister, October salary	135 00
Oct. 20—L. A. McKee, October salary	225 00
Oct. 20—Ruby Sawyer, October salary	150 00
Oct. 20—Clarence H. Smith, October salary	225 00
Oct. 20—Jacob Soares, October salary	75 00
Oct. 20—Frank R. Swain, October salary	225 00
Oct. 20—J. D. Tilden, October salary	200 00
Oct. 30—National Tax Association, dues	5 00
Oct. 30—United States Rubber Company	30 31
Oct. 30—Carl Lamus Company, repair battery	13 25
Oct. 30—Standard Oil Company, supplies	17 03
Nov. 10—Division of Purchases	32 01
Nov. 10—Pacific Telephone and Telegraph Company	19 15
Nov. 10—Division of Printing	41 65
Nov. 10—Standard Oil Company	12 87
Nov. 10—Western Union Telegraph Company	12 65
Nov. 20—Sadie Ames, November salary	135 00
Nov. 20—Wm. Offenbach, November salary	125 00
Nov. 20—F. E. Brooks, November salary	165 00
Nov. 20—M. E. Colgan, November salary	200 00
Nov. 20—Felice Connelly, November salary	125 00
Nov. 20—James Cunningham, November salary	150 00
Nov. 20—Lucille Dobson, November salary	135 00
Nov. 20—Harold Eberhardt, November salary	165 00
Nov. 20—E. Foster, November salary	175 00
Nov. 20—T. M. Gannon, November salary	200 00
Nov. 20—George Green, November salary	165 00
Nov. 20—Jas. W. Hickey, November salary	200 00
Nov. 20—Anna B. McAllister, November salary	135 00
Nov. 20—L. A. McKee, November salary	225 00
Nov. 20—Ruby Sawyer, November salary	150 00
Nov. 20—Clarence H. Smith, November salary	225 00
Nov. 20—Jacob Soares, November salary	75 00
Nov. 20—Frank R. Swain, November salary	225 00
Nov. 20—J. D. Tilden, November salary	200 00
Dec. 8—Harold J. McCurry, postage	400 00
Dec. 14—Pacific Telephone and Telegraph Company	18 75
Dec. 14—Division of Purchases	18 80
Dec. 14—J. J. Jacobs Motor Company, repairs	12 75
Dec. 14—Sterling Electrical Company, buzzer	90
Dec. 14—Lewis N. Crawford, towel service	12 03
Dec. 14—Western Union Telegraph Company	2 18
Dec. 14—Remington Typewriter Company	58 03
Dec. 14—M. E. Colgan, travel	18 99
Dec. 14—Standard Oil Company	21 83
Dec. 21—Sadie Ames, December salary	135 00
Dec. 21—Wm. Offenbach, December salary	125 00
Dec. 21—F. E. Brooks, December salary	165 00
Dec. 21—M. E. Colgan, December salary	200 00
Dec. 21—Felice Connelly, December salary	125 00
Dec. 21—James Cunningham, December salary	150 00
Dec. 21—Lucille Dobson, December salary	135 00
Dec. 21—E. Foster, December salary	175 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fourth Fiscal Year, Ending June 30, 1923.

19.2		
Dec. 21	T. M. Gannon, December salary	\$200 00
Dec. 21	George Green, December salary	165 00
Dec. 21	Jas. W. Hickey, December salary	200 00
Dec. 21	Anna B. McAllister, December salary	135 00
Dec. 21	L. A. McKee, December salary	225 00
Dec. 21	Ruby Sawyer, December salary	150 00
Dec. 21	Clarence H. Smith, December salary	225 00
Dec. 21	J. Soares, December salary	75 00
Dec. 21	Frank R. Swain, December salary	225 00
Dec. 21	J. D. Tilden, December salary	200 00
Dec. 28	Ray L. Riley, travel	262 64
Dec. 28	Division of Printing	282 10
Dec. 28	Standard Oil Company	11 60
1923		
Jan. 1	Pacific Telephone and Telegraph Company	18 30
Jan. 1	Ray L. Riley, travel	71 38
Jan. 1	C. E. Cooper, P. O. and garage rent	22 00
Jan. 1	Recorder Printing and Publishing Company	9 00
Jan. 1	Western Union Telegraph Company	11 75
Jan. 1	Division of Purchases	23 61
Jan. 1	Standard Oil Company	8 78
Jan. 1	H. T. Harger, clock repair	2 50
Jan. 19	Harold J. McCurry, postage	250 00
Jan. 20	Sadie Ames, January salary	135 00
Jan. 20	F. E. Brooks, January salary	165 00
Jan. 20	M. E. Colgan, January salary	200 00
Jan. 20	Felice Connelly, January salary	125 00
Jan. 20	James Cunningham, January salary	150 00
Jan. 20	Lucille Dobson, January salary	135 00
Jan. 20	E. Foster, January salary	175 00
Jan. 20	T. M. Gannon, January salary	200 00
Jan. 20	George Green, January salary	165 00
Jan. 20	Jas. W. Hickey, January salary	200 00
Jan. 20	R. F. Keegan, January salary	125 00
Jan. 20	Anna B. McAllister, January salary	135 00
Jan. 20	L. A. McKee, January salary	225 00
Jan. 20	Wm. Offenbach, January salary	125 00
Jan. 20	Ruby Sawyer, January salary	150 00
Jan. 20	Clarence H. Smith, January salary	225 00
Jan. 20	J. Soares, January salary	75 00
Jan. 20	Frank R. Swain, January salary	225 00
Jan. 20	J. D. Tilden, January salary	200 00
Jan. 31	Harold J. McCurry, postage	400 00
Feb. 19	C. E. Cooper, garage rent	18 00
Feb. 19	H. S. Crocker Company, ledger cards	3 00
Feb. 19	Division of Printing	409 15
Feb. 19	Western Union Telegraph Company	8 05
Feb. 19	Division of Purchases	44 70
Feb. 19	Pacific Telephone and Telegraph Company	13 40
Feb. 19	New Mexico State Record, tax laws	1 50
Feb. 19	J. J. Jacobs Motor Company	12 70
Feb. 19	Allen's Press Clipping Bureau	32 67
Feb. 19	Standard Oil Company	8 50
Feb. 20	Sadie Ames, February salary	135 00
Feb. 20	F. E. Brooks, February salary	165 00
Feb. 20	M. E. Colgan, February salary	200 00
Feb. 20	Felice Connelly, February salary	125 00
Feb. 20	James Cunningham, February salary	150 00
Feb. 20	Lucille Dobson, February salary	135 00
Feb. 20	E. Foster, February salary	175 00
Feb. 20	T. M. Gannon, February salary	200 00
Feb. 20	George Green, February salary	165 00
Feb. 20	Jas. W. Hickey, February salary	200 00
Feb. 20	R. F. Keegan, February salary	125 00
Feb. 20	Anna B. McAllister, February salary	135 00
Feb. 20	L. A. McKee, February salary	225 00
Feb. 20	Wm. Offenbach, February salary	125 00
Feb. 20	Ruby Sawyer, February salary	150 00
Feb. 20	Clarence H. Smith, February salary	225 00
Feb. 20	J. Soares, February salary	75 00
Feb. 20	Frank R. Swain, February salary	225 00
Feb. 20	J. D. Tilden, February salary	200 00
Mar. 12	Pacific Telephone and Telegraph Company	16 00
Mar. 12	Thomson-Diggs Company, wheels retired	3 20
Mar. 12	Jas. W. Hickey, travel	48 00
Mar. 12	Western Union Telegraph Company	9 18
Mar. 12	American Railway Express Company	1 63
Mar. 12	United Vacuum Cleaner Store, handle	1 50
Mar. 12	Division of Printing	1 05
Mar. 12	Standard Oil Company	12 86

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fourth Fiscal Year, Ending June 30, 1923.

1923	
Mar. 19—Sadie Ames, March salary	\$135 00
Mar. 19—F. E. Brooks, March salary	165 00
Mar. 19—M. E. Colgan, March salary	200 00
Mar. 19—Felice Connelly, March salary	125 00
Mar. 19—James Cunningham, March salary	150 00
Mar. 19—Lucille Dobson, March salary	135 00
Mar. 19—E. Foster, March salary	175 00
Mar. 19—George Green, March salary	165 00
Mar. 19—Jas. W. Hickey, March salary	200 00
Mar. 19—R. F. Keegan, March salary	125 00
Mar. 19—Anna B. McAllister, March salary	135 00
Mar. 19—L. A. McKee, March salary	225 00
Mar. 19—Wm. Offenbach, March salary	125 00
Mar. 19—Ruby Sawyer, March salary	150 00
Mar. 19—Clarence H. Smith, March salary	225 00
Mar. 19—J. Soares, March salary	75 00
Mar. 19—Frank R. Swain, March salary	225 00
Mar. 19—J. D. Tilden, March salary	200 00
Apr. 6—Division of Printing	1,880 25
Apr. 6—Allen's Press Clipping Bureau	79 32
Apr. 6—J. J. Jacobs Motor Company, repairs	7 55
Apr. 6—Western Union Telegraph Company	32 71
Apr. 6—Pacific Telephone and Telegraph Company	14 40
Apr. 6—Division of Purchases	21 42
Apr. 6—C. E. Cooper, P. O. and garage rent	22 00
Apr. 6—Recorder Printing and Publishing Company	9 00
Apr. 6—Standard Oil Company	20 74
Apr. 13—Harold J. McCurry, postage	200 00
Apr. 20—Sadie Ames, April salary	135 00
Apr. 20—F. E. Brooks, April salary	165 00
Apr. 20—M. E. Colgan, April salary	200 00
Apr. 20—Felice Connelly, April salary	125 00
Apr. 20—James Cunningham, April salary	150 00
Apr. 20—Lucille Dobson, April salary	135 00
Apr. 20—E. Foster, April salary	175 00
Apr. 20—George Green, April salary	165 00
Apr. 20—Jas. W. Hickey, April salary	200 00
Apr. 20—R. F. Keegan, April salary	125 00
Apr. 20—Anna B. McAllister, April salary	135 00
Apr. 20—L. A. McKee, April salary	225 00
Apr. 20—Wm. Offenbach, April salary	125 00
Apr. 20—Ruby Sawyer, April salary	150 00
Apr. 20—Clarence H. Smith, April salary	225 00
Apr. 20—J. Soares, April salary	75 00
Apr. 20—Frank R. Swain, April salary	225 00
Apr. 20—J. D. Tilden, April salary	200 00
Apr. 30—Recorder Printing and Publishing Company	9 00
Apr. 30—M. E. Colgan, travel	47 74
Apr. 30—J. J. Jacobs Motor Company, repairs	2 50
Apr. 30—Division of Purchases	15 95
Apr. 30—Division of Printing	62 70
Apr. 30—Standard Oil Company	12 24
May 17—Division of Purchases	32 00
May 17—Division of Printing	459 00
May 17—Western Union Telegraph Company	1 51
May 17—Pacific Telephone and Telegraph Company	12 20
May 17—Sacramento Directory Company, 1923	9 50
May 17—Elliott-Fisher Company, repairs	2 35
May 17—Standard Oil Company, supplies	2 07
May 17—Ray L. Riley, travel	145 48
May 20—Sadie Ames, May salary	135 00
May 20—F. E. Brooks, May salary	165 00
May 20—M. E. Colgan, May salary	200 00
May 20—Felice Connelly, May salary	125 00
May 20—James Cunningham, May salary	150 00
May 20—Lucille Dobson, May salary	135 00
May 20—E. Foster, May salary	175 00
May 20—George Green, May salary	165 00
May 20—Jas. W. Hickey, May salary	200 00
May 20—R. F. Keegan, May salary	125 00
May 20—Anna B. McAllister, May salary	135 00
May 20—L. A. McKee, May salary	225 00
May 20—Wm. Offenbach, May salary	125 00
May 20—Clarence H. Smith, May salary	225 00
May 20—Ruby Sawyer, May salary	150 00
May 20—J. Soares, May salary	75 00
May 20—Frank R. Swain, May salary	225 00
May 20—J. D. Tilden, May salary	200 00
June 12—Pacific Telephone and Telegraph Company	26 40
June 12—C. E. Cooper, garage and tire repair	19 80
June 12—Pacific Rubber Corporation, tire and tube	28 43

DETAILED STATEMENT—Concluded.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fourth Fiscal Year, Ending June 30 1923.

1923	
June 12—Western Union Telegraph Company	\$6 38
June 12—L. N. Crawford, towel service	12 00
June 12—Burroughs Adding Machine Company	484 12
June 12—Standard Oil Company	9 83
June 13—Harold J. McCurry, postage	500 00
June 14—Harold J. McCurry, postage	500 00
June 20—Sadie Ames, June salary	135 00
June 20—F. E. Brooks, June salary	165 00
June 20—M. E. Colgan, June salary	200 00
June 20—Felice Connelly, June salary	125 00
June 20—James Cunningham, June salary	150 00
June 20—Lucille Dobson, June salary	135 00
June 20—E. Foster, June salary	175 00
June 20—George Green, June salary	165 00
June 20—Jas. W. Hickey, June salary	200 00
June 20—R. F. Keegan, June salary	125 00
June 20—Anna B. McAllister, June salary	135 00
June 20—L. A. McKee, June salary	225 00
June 20—Wm. Offenbach, June salary	125 00
June 20—Clarence H. Smith, June salary	225 00
June 20—Ruby Sawyer, June salary	150 00
June 20—J. Soares, June salary	75 00
June 20—Frank R. Swain, June salary	225 00
June 20—J. D. Tilden, June salary	200 00
June 29—Harold J. McCurry, postage	2,000 00
June 29—Knox Lumber Company, shelving	157 15
June 29—J. J. Jacobs Motor Company, automobile	1,034 15
June 29—Carl Lamus, battery repair	2 75
June 29—American Railway Express Company	34
June 29—Allen's Press Clipping Bureau	55 89
June 29—Division of Printing	1,093 55
June 29—Pacific Telephone and Telegraph Company	18 00
June 29—Standard Oil Company	19 33
June 29—Division of Printing	1,293 05
June 29—Division of Purchases	30 95
June 29—Western Union Telegraph Company	8 55
June 29—Elliott-Fisher Company	5 00
June 29—H. S. Crocker Company, numbering machine	9 34
June 29—H. S. Crocker Company, stamp affixer	19 50
June 29—Purnell Stationery Company, 6 desks	300 48
June 29—Standard Oil Company, supplies	7 58
June 30—Wahl Stationery Company, 3 chairs	28 50
June 30—Wahl Stationery Company, 2 stenographer chairs	29 00
June 30—Remington Typewriter Company, machine	249 08
June 30—Remington Typewriter Company, machine	58 03
June 30—Standard Oil Company	2 63
June 30—Jas. T. Gormley, labor and hardware	175 00
June 30—Wahl Stationery Company, 1 chair	14 50
June 30—Pacific Telephone and Telegraph Company	3 25
June 30—Pacific Rubber Corporation, tire and tube	23 20
\$53,912 39	

Showing Amounts Expended in Seventy-fourth Fiscal Year for Seventy-third Fiscal Year.

1922	
July 11—Division of Purchases	\$36 79
July 11—Division of Printing	1,583 40
July 11—Western Union Telegraph Company	10 23
July 11—Recorder Printing and Publishing Company	9 00
July 11—American Railway Express Company	39
July 11—Standard Oil Co., E-4040	4 10
July 11—Pacific Telephone and Telegraph Company	10 25
Aug. 7—Ray L. Riley, travel	84 47
Aug. 7—Standard Oil Company	24 86
Sept. 27—Allen's Press Clipping Bureau	10 20
\$1,773 69	

STATEMENT OF EXPENDITURES.

For the Period July 1, 1923, to June 30, 1924, of the Seventy-fifth Fiscal Year.

Function	Materials and supplies	Salaries and wages	Service and expense	Property and equipment	Total
Administrative and general:					
Controller			\$907 69		\$907 69
Deputy controller			10 16		10 16
Statistician		\$2,400 00			2,400 00
Warrant Registrar		2,700 00			2,700 00
Bookkeepers (3)		7,500 00			7,500 00
Clerical and office	\$255 16	9,543 27	519 02	\$142 80	10,460 25
Printing			1,709 10		1,709 10
Postage			50 00		50 00
Telephone and telegraph			314 67		314 67
Automobile	182 38		263 43	83 51	529 32
Totals	\$437 54	\$22,143 27	\$3,774 07	\$226 31	\$26,581 19
Redemption tax:					
Clerical and office		\$6,100 00	\$33 50		\$6,133 50
Printing			377 65		377 65
Totals		\$6,100 00	\$411 15		\$6,511 15
Franchise tax department:					
Clerical and office	\$36 98	\$9,105 00			\$9,141 98
Postage			\$400 00		400 00
Printing			1,194 10		1,194 10
Totals	\$36 98	\$9,105 00	\$1,594 10		\$10,736 08
Inheritance tax, Sacramento:					
Attorney			\$1,117 14		\$1,117 14
Assistant attorney		\$1,800 00	499 74		2,299 74
Clerical and office	\$102 29	5,999 59	693 84	\$208 75	7,004 47
Printing			1,194 20		1,194 20
Postage			263 50		263 50
Telephone and telegraph			279 02		279 02
Automobile	131 07		182 26	27 63	340 96
Totals	\$233 36	\$7,799 59	\$4,229 70	\$236 38	\$12,499 03
Inheritance tax, San Francisco:					
Assistant attorney		\$4,045 15	\$255 25		\$4,300 40
Clerical and office	\$125 40	4,608 20	2,596 55	\$277 06	7,607 21
Printing			140 10		140 10
Postage			155 00		155 00
Telephone and telegraph			631 99		631 99
Automobile	97 03		295 79	66 71	459 53
Totals	\$222 43	\$8,653 35	\$4,074 68	\$343 77	\$13,294 23
Inheritance tax, Los Angeles:					
Assistant attorney		\$2,051 72	\$903 60		\$2,955 32
Clerical and office	\$124 06	4,409 18	182 31	\$58 40	4,773 95
Printing			207 30		207 30
Postage			130 00		130 00
Telephone and telegraph			325 33		325 33
Automobile	30 24		243 30		273 54
Totals	\$154 30	\$6,460 90	\$1,991 84	\$58 40	\$8,665 44
Grand total					\$78,287 12

DETAILED STATEMENT.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fifth Fiscal Year, Ending June 30, 1924.

1923		
July	1—C. E. Cooper, Revolving Fund	\$400 00
July	1—H. C. Lucas	400 00
July	1—Erwin P. Werner	400 00
July	1—Ralph W. Smith	400 00
July	19—Sadie Ames, July salary	135 00
July	19—F. E. Brooks, July salary	165 00
July	19—M. E. Colgan, July salary	200 00
July	19—Felice Connelly, July salary	125 00
July	19—James Cunningham, July salary	150 00
July	19—Mona Crawford, July salary	115 00
July	19—Louis B. Diavila, July salary	200 00
July	19—Lucille Dobson, July salary	135 00
July	19—Alice P. Emigh, July salary	135 00
July	19—Harold Everhardt, July salary	165 00
July	19—Mildred L. Foss, July salary	135 00
July	19—E. Foster, July salary	200 00
July	19—T. M. Gannon, July salary	225 00
July	19—W. H. H. Gentry, July salary	200 00
July	19—George Green, July salary	165 00
July	19—Mildred R. Griffith, July salary	125 00
July	19—Jas. W. Hickey, July salary	200 00
July	19—Dion R. Holm, July salary	200 00
July	19—Ida K. Johnson, July salary	125 00
July	19—Muriel E. Jones, July salary	135 00
July	19—R. F. Keegan, July salary	125 00
July	19—L. A. McKee, July salary	225 00
July	19—Agnes M. O'Brien, July salary	125 00
July	19—Estella Orsatti, July salary	135 00
July	19—Mrs. Anna Robinson	135 00
July	19—Ruby Sawyer, July salary	150 00
July	19—Clarence H. Smith, July salary	225 00
July	19—J. Soares, July salary	75 00
July	19—Elnora Stanton, July salary	120 00
July	19—Frank R. Swain, July salary	225 00
July	19—J. D. Tilden, July salary	200 00
July	19—Ina Vermilyea, July salary	110 00
July	19—Ida V. Wells, July salary	175 00
July	19—Yolanthe de Rovey, July salary	84 63
July	19—J. J. Jacobs Motor Company, repairs	1 80
July	19—C. E. Cooper, travel	30 66
July	19—Pacific Telephone and Telegraph Company	7 50
July	19—Ralph W. Smith, travel	23 65
July	19—Department of Finance, janitor service	30 00
July	19—Mildred R. Griffith, postage	30 00
Aug.	4—H. C. Lucas, postage	5 00
Aug.	4—H. C. Lucas, travel	7 50
Aug.	4—Humboldt Savings Bank Building, July rent	175 00
Aug.	4—Cascade Towel Supply Company	2 49
Aug.	4—Pacific Telephone and Telegraph Company	21 55
Aug.	4—Division of Purchases, supplies	15 34
Aug.	4—J. J. Jacobs Motor Company	6 75
Aug.	4—C. E. Cooper, garage rent	18 00
Aug.	4—Recorder Printing and Publishing Company, amendments	6 70
Aug.	4—Louis B. Diavila, travel	4 37
Aug.	4—Wesley E. Marten, travel	206 17
Aug.	4—American Railway Express Company	79
Aug.	4—Postal Telegraph Company	1 20
Aug.	4—Standard Oil Company, supplies	25 57
Aug.	9—Allen's Press Clipping Bureau	2 00
Aug.	9—Western Union Telegraph Company	1 44
Aug.	9—Keystone Garage, E-8956	15 50
Aug.	9—Pacific Telephone and Telegraph Company	61 16
Aug.	9—H. C. Lucas, postage	15 00
Aug.	9—Office Towel Supply Company	2 50
Aug.	9—A. W. Brouillet, travel	44 15
Aug.	9—J. J. Cusack, carfare	6 00
Aug.	9—Humboldt Savings Bank Building, August rent	175 00
Aug.	9—Sadie Ames, August salary	135 00
Aug.	9—F. E. Brooks, August salary	165 00
Aug.	9—M. E. Colgan, August salary	200 00
Aug.	9—Felice Connelly, August salary	125 00
Aug.	9—James Cunningham, August salary	150 00
Aug.	9—Mona Crawford, August salary	115 00
Aug.	9—Louis B. Diavila, August salary	200 00
Aug.	9—Lucille Dobson, August salary	135 00
Aug.	9—Alice P. Emigh, August salary	135 00
Aug.	9—Harold Everhardt, August salary	165 00
Aug.	9—Mildred L. Foss, August salary	135 00
Aug.	9—E. Foster, August salary	200 00
Aug.	9—T. M. Gannon, August salary	225 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fifth Fiscal Year, Ending June 30, 1924.

1923		
Aug. 9—	W. H. H. Gentry, August salary	\$200 00
Aug. 9—	George Green, August salary	165 00
Aug. 9—	Mildred R. Griffith, August salary	125 00
Aug. 9—	Jas. W. Hickey, August salary	200 00
Aug. 9—	Dion R. Holm, August salary	200 00
Aug. 9—	Ida K. Johnson, August salary	125 00
Aug. 9—	Muriel E. Jones, August salary	135 00
Aug. 9—	R. F. Keegan, August salary	125 00
Aug. 9—	L. A. McKee, August salary	225 00
Aug. 9—	Agnes M. O'Brien, August salary	125 00
Aug. 9—	Wm. Offenbach, August salary	125 00
Aug. 9—	Estella Orsatti, August salary	135 00
Aug. 9—	Mrs. Anna Robinson, August salary	135 00
Aug. 9—	Ruby Sawyer, August salary	150 00
Aug. 9—	Clarence H. Smith, August salary	225 00
Aug. 9—	Jacob Soares, August salary	75 00
Aug. 9—	Elnora Stanton, August salary	120 00
Aug. 9—	J. D. Tilden, August salary	200 00
Aug. 9—	Ina Vermilyea, August salary	110 00
Aug. 9—	Ida V. Wells, August salary	175 00
Aug. 9—	Frank R. Swain, August salary	225 00
Aug. 20—	Western Union Telegraph Company	3 96
Aug. 20—	American Railway Express Company	4 02
Aug. 20—	Wahl Stationery Company, cards	1 35
Aug. 20—	Department of Finance, janitor service	30 00
Aug. 20—	Schmidt Brothers, repairs	5 50
Aug. 20—	Division of Purchases, supplies	21 31
Aug. 20—	J. J. Jacobs Motor Company, repairs	1 80
Aug. 20—	Standard Oil Company, supplies	4 63
Aug. 20—	Cascade Towel Supply Company	2 49
Aug. 28—	Ray L. Riley, travel	126 52
Aug. 29—	Pacific Rubber Corporation, tire and tube	30 69
Aug. 28—	Division of Printing	19 00
Aug. 28—	The Frank Sheperd Company, citations	16 00
Aug. 28—	Los Angeles Daily Times, 2 months	1 80
Aug. 28—	H. S. Crocker Company, memo book	1 05
Aug. 28—	Auto Parks Storage	5 00
Aug. 28—	P. P. O'Brien, postage	20 00
Aug. 28—	Auto Park, repairs E-8607	1 50
Aug. 28—	Erwin P. Werner, travel	34 90
Sept. 5—	J. A. Graham, substitute janitor	50 82
Sept. 7—	Western Union Telegraph Company	5 16
Sept. 7—	Division of Purchases, supplies	11 11
Sept. 7—	American Railway Express Company	4 66
Sept. 7—	Pacific Telephone and Telegraph Company	32 95
Sept. 7—	Mildred R. Griffith, postage	35 00
Sept. 7—	C. E. Cooper, garage (2)	18 00
Sept. 7—	Bancroft-Whitney Company	2 95
Sept. 7—	Southern California Telephone Company	3 20
Sept. 7—	Division of Purchases, supplies	20 70
Sept. 17—	San Francisco Chronicle, July-October	3 45
Sept. 17—	J. J. Jacobs Motor Company, repairs	2 50
Sept. 17—	Auto Parks, Los Angeles storage	5 00
Sept. 17—	Underwood Typewriter Company, repairs	75
Sept. 17—	N. C. Nye, repairs E-8607	7 20
Sept. 17—	P. P. O'Brien, postage	10 00
Sept. 17—	Erwin P. Werner, travel	56 18
Sept. 17—	Bancroft-Whitney Company, books	5 90
Sept. 17—	Purity Spring Water Company, July-August	5 00
Sept. 17—	Recorder Printing and Publishing Company	5 00
Sept. 17—	Hanni Auto Repair Company, repairs E-8956	4 60
Sept. 17—	Office Towel Supply, August	2 50
Sept. 17—	Allen's Press Clipping Bureau	2 00
Sept. 17—	Western Union Telegraph Company	7 73
Sept. 17—	Keystone Garage, storage	12 50
Sept. 17—	A. W. Brouillet, carfare	2 00
Sept. 17—	Pacific Telephone and Telegraph Company	53 83
Sept. 17—	Hansen Electric Company, repairs E-8956	2 00
Sept. 17—	S. Casper, expressage	1 00
Sept. 17—	H. C. Lucas, postage	15 00
Sept. 17—	J. J. Cusack, carfare	6 00
Sept. 17—	Howard Automobile Company, fan belt	72
Sept. 17—	Humboldt Savings Bank Building, September rent	175 00
Sept. 17—	Standard Oil Company, supplies	24 50
Sept. 20—	Sadie Ames, September salary	45 00
Sept. 20—	F. E. Brooks, September salary	165 00
Sept. 20—	M. E. Colgan, September salary	200 00
Sept. 20—	Felice Connelly, September salary	125 00
Sept. 20—	James Gunningham, September salary	150 00
Sept. 20—	Mona Crawford, September salary	115 00

DETAILED STATEMENT --Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fifth Fiscal Year, Ending June 30, 1924.

1923	
Sept. 20—Louis B. Diavila, September salary	\$200 00
Sept. 20—Lucille Dobson, September salary	135 00
Sept. 20—Alice P. Emigh, September salary	135 00
Sept. 20—Harold Everhardt, September salary	165 00
Sept. 20—Mildred L. Foss, September salary	135 00
Sept. 20—E. Foster, September salary	200 00
Sept. 20—T. M. Gannon, September salary	225 00
Sept. 20—W. H. H. Gentry, September salary	200 00
Sept. 20—George Green, September salary	165 00
Sept. 20—Mildred R. Griffith, September salary	125 00
Sept. 20—Jas. W. Hickey, September salary	200 00
Sept. 20—Dion R. Holm, September salary	200 00
Sept. 20—Ida K. Johnson, September salary	125 00
Sept. 20—Muriel E. Jones, September salary	135 00
Sept. 20—R. F. Keegan, September salary	125 00
Sept. 20—L. A. McKee, September salary	225 00
Sept. 20—Agnes M. O'Brien, September salary	125 00
Sept. 20—Wm. Offenbach, September salary	125 00
Sept. 20—Estella Orsatti, September salary	135 00
Sept. 20—Mrs. Anna Robinson, September salary	135 00
Sept. 20—Ruby Sawyer, September salary	150 00
Sept. 20—Clarence H. Smith, September salary	225 00
Sept. 20—J. Soares, September salary	75 00
Sept. 20—Elnora Stanton, September salary	120 00
Sept. 20—Frank R. Swain, September salary	225 00
Sept. 20—J. D. Tilden, September salary	200 00
Sept. 20—Ina Vermilyea, September salary	110 00
Sept. 20—Ida V. Wells, September salary	175 00
Sept. 20—Edith Hansen, September salary	40 00
Sept. 24—Western Union Telegraph Company	2 17
Sept. 24—Los Angeles Daily Times	90
Sept. 24—E. E. Mason, battery service	5 75
Sept. 24—Adrian C. Stanton, travel	24 72
Sept. 24—Erwin P. Werner, travel	22 00
Sept. 24—Ida V. Wells, travel	1 97
Sept. 24—Wesley E. Marten, travel	18 46
Sept. 24—Ralph W. Smith, travel	210 63
Sept. 24—The Peck-Judah Company, book	2 50
Sept. 24—H. S. Crocker Company, filing supplies	30 15
Sept. 24—Standard Oil Company, supplies	10 35
Oct. 8—Department of Finance, telephone, Los Angeles	49 19
Oct. 8—Kahn and Keville	23 98
Oct. 8—C. E. Cooper, P. O. box rent and garage rent	22 00
Oct. 8—Sacramento Appliance Company, vacuum repair	14 80
Oct. 8—Recorder Printing and Publishing Company	9 00
Oct. 8—Pacific Telephone and Telegraph Company	33 65
Oct. 8—Allen's Press Clipping Bureau, 3 months	70 20
Oct. 8—Ed Annercau, repairs E-5555	11 25
Oct. 8—Mildred R. Griffith, postage	20 00
Oct. 8—Cascade Towel Supply Company	2 49
Oct. 8—Division of Printing	186 05
Oct. 8—Division of Purchases	81 00
Oct. 8—Standard Oil Company, supplies	1 50
Oct. 8—Percival E. Nagle, sheriff's fees	8 20
Oct. 8—Western Union Telegraph Company	8 93
Oct. 8—Peck-Judah, blue book	5 00
Oct. 20—F. E. Brooks, October salary	165 00
Oct. 20—M. E. Colgan, October salary	200 00
Oct. 20—Felice Connelly, October salary	125 00
Oct. 20—James Cunningham, October salary	150 00
Oct. 20—Mona Crawford, October salary	115 00
Oct. 20—Louis B. Diavila, October salary	200 00
Oct. 20—Lucille Dobson, October salary	135 00
Oct. 20—Alice P. Emigh, October salary	135 00
Oct. 20—Harold Everhardt, October salary	165 00
Oct. 20—Mildred L. Foss, October salary	135 00
Oct. 20—E. Foster, October salary	200 00
Oct. 20—T. M. Gannon, October salary	225 00
Oct. 20—W. H. H. Gentry, October salary	200 00
Oct. 20—George Green, October salary	165 00
Oct. 20—Mildred R. Griffith, October salary	125 00
Oct. 20—Edith Hansen, October salary	100 00
Oct. 20—Jas. W. Hickey, October salary	200 00
Oct. 20—Dion R. Holm, October salary	200 00
Oct. 20—Ida K. Johnson, October salary	125 00
Oct. 20—Muriel E. Jones, October salary	135 00
Oct. 20—R. F. Keegan, October salary	125 00
Oct. 20—L. A. McKee, October salary	225 00
Oct. 20—Agnes M. O'Brien, October salary	125 00
Oct. 20—Wm. Offenbach, October salary	125 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fifth Fiscal Year, Ending June 30, 1924.

1923		
Oct. 20—	Estella Orsatti, October salary	\$135 00
Oct. 20—	Mrs. Anna Robinson, October salary	135 00
Oct. 20—	Ruby Sawyer, October salary	150 00
Oct. 20—	Clarence H. Smith, October salary	225 00
Oct. 20—	J. Soares, October salary	75 00
Oct. 20—	Elnora Stanton, October salary	120 00
Oct. 20—	Frank R. Swain, October salary	225 00
Oct. 20—	J. D. Tilden, October salary	200 00
Oct. 20—	Ina Vermilyea, October salary	110 00
Oct. 20—	Ida V. Wells, October salary	175 00
Oct. 19—	Western Union Telegraph Company	90
Oct. 19—	Office Towel Supply, September	2 50
Oct. 19—	Allen's Press Clipping Bureau	2 00
Oct. 19—	W. H. H. Gentry, carfare and travel	9 81
Oct. 19—	Keystone Garage, September	17 35
Oct. 19—	Recorder Printing and Publishing Company, August-September	13 00
Oct. 19—	Dion R. Holm, travel	11 50
Oct. 19—	Hanni Auto Repair Company, repairs E-8956	1 45
Oct. 19—	West Publishing Company, book	4 00
Oct. 19—	Crocker-Langley, San Francisco Directory	10 00
Oct. 19—	Commercial and Financial Chronicle, 1 year	10 00
Oct. 19—	Purity Spring Water Company, September	1 00
Oct. 19—	A. W. Brouillet, carfare	2 00
Oct. 19—	J. J. Cusack, carfare	5 00
Oct. 19—	H. C. Lucas, postage	15 00
Oct. 19—	Pacific Telephone and Telegraph Company	50 52
Oct. 19—	Humboldt Savings Bank Building, October rent	175 00
Oct. 19—	San Francisco Chronicle, July to October	3 45
Oct. 19—	National Tax Association, dues	10 00
Oct. 19—	Mildred R. Griffith, postal cards	2 50
Oct. 19—	Richard B. Witt, fee	3 75
Oct. 19—	Standard Oil Company, supplies	8 42
Oct. 19—	J. J. Jacobs Motor Company, repairs	5 45
Oct. 19—	Union Oil Company, supplies	27 81
Oct. 30—	Louis B. Diavila, travel	34 07
Oct. 30—	Wesley E. Marten, travel	49 78
Oct. 30—	Division of Printing	79 95
Oct. 30—	American Law Book Company, book	7 50
Oct. 30—	Cascade Towel Supply	2 49
Oct. 30—	F. and E. Checkwriter Company	70 00
Oct. 30—	Bancroft-Whitney Company, law books	5 90
Oct. 30—	Recorder Printing and Publishing Company	9 00
Oct. 30—	Southern California Telephone Company	31 05
Oct. 30—	Neil C. Nye, repairs E-8607	4 60
Oct. 30—	Western Union Telegraph Company	1 04
Oct. 30—	Auto Parks, E-8607	5 00
Oct. 30—	Silva Service	50
Oct. 30—	Motolube Oil Company	75
Oct. 30—	W. B. Zipser, repairs E-8607	10 30
Oct. 30—	Los Angeles Daily Times	90
Oct. 30—	E. E. Mason, repair battery E-8607	5 50
Oct. 30—	American Railway Express Company	1 14
Oct. 30—	The Huling Company	2 10
Oct. 30—	P. P. O'Brien, postage	10 00
Oct. 30—	Erwin P. Werner, travel	14 50
Oct. 30—	Standard Oil Company	9 47
Oct. 30—	Adrian C. Stanton, travel	9 26
Oct. 30—	Mildred R. Griffith, postage	15 00
Nov. 5—	C. E. Cooper, garage rent	18 00
Nov. 20—	F. E. Brooks, November salary	165 00
Nov. 20—	M. E. Colgan, November salary	200 00
Nov. 20—	Felice Connelly, November salary	125 00
Nov. 20—	James Cunningham, November salary	150 00
Nov. 20—	Mona Crawford, November salary	115 00
Nov. 20—	Louis B. Diavila, November salary	200 00
Nov. 20—	Lucille Dobson, November salary	135 00
Nov. 20—	Alice P. Emigh, November salary	135 00
Nov. 20—	Harold Everhardt, November salary	165 00
Nov. 20—	Mildred L. Foss, November salary	135 00
Nov. 20—	E. Foster, November salary	200 00
Nov. 20—	W. H. H. Gentry, November salary	200 00
Nov. 20—	George Green, November salary	165 00
Nov. 20—	Mildred R. Griffith, November salary	125 00
Nov. 20—	Edith Hansen, November salary	100 00
Nov. 20—	Jas. W. Hickey, November salary	200 00
Nov. 20—	Dion R. Holm, November salary	200 00
Nov. 20—	Ida K. Johnson, November salary	125 00
Nov. 20—	Muriel E. Jones, November salary	135 00
Nov. 20—	R. F. Keegan, November salary	125 00
Nov. 20—	L. A. McKee, November salary	225 00
Nov. 20—	Agnes M. O'Brien, November salary	125 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fifth Fiscal Year, Ending June 30, 1924.

1923	
Nov. 20—Wm. Offenbach, November salary	\$125 00
Nov. 20—Estella Orsatti, November salary	135 00
Nov. 20—Mrs. Anna Robinson, November salary	135 00
Nov. 20—Ruby Sawyer, November salary	150 00
Nov. 20—Clarence H. Smith, November salary	225 00
Nov. 20—J. Soares, November salary	75 00
Nov. 20—Elnora Stanton, November salary	120 00
Nov. 20—Frank R. Swain, November salary	225 00
Nov. 20—J. D. Tilden, November salary	200 00
Nov. 20—Ina Vermilyea, November salary	110 00
Nov. 20—Ida V. Wells, November salary	175 00
Nov. 20—B. D. Lack, November salary	120 00
Nov. 9—Bancroft-Whitney Company	5 90
Nov. 9—W. H. H. Gentry, travel	9 00
Nov. 9—Agnes M. O'Brien, travel	14 60
Nov. 9—Keystone Garage, E-8956	15 00
Nov. 9—Allen's Press Clipping Bureau	4 00
Nov. 9—J. J. Cusack, carfare	5 00
Nov. 9—A. W. Brouillet, carfare	2 00
Nov. 9—Office Towel Supply Company, October	2 50
Nov. 9—Western Union Telegraph Company	1 35
Nov. 1—Pacific Telephone and Telegraph Company	57 43
Nov. 9—Humboldt Savings Bank Building, November rent	175 00
Nov. 9—H. C. Lucas, travel	16 70
Nov. 27—Ray L. Riley, travel	195 72
Nov. 27—Erwin P. Werner, travel	36 76
Nov. 27—A. C. Stanton, travel	16 75
Nov. 27—Ida V. Wells, travel	22 50
Nov. 27—Southern California Telephone Company	10 65
Nov. 27—Western Union Telegraph Company	96
Nov. 27—Auto Parks, E-8607	2 50
Nov. 27—Los Angeles Times	90
Nov. 27—American Railway Express Company	2 01
Nov. 27—Howard and Nunn, E-8607	7 50
Nov. 27—Lamb's Motor Service, repairs E-8607	15 55
Nov. 27—P. P. O'Brien, postage	10 00
Nov. 27—Chevrolet Company, E-8607	20 09
Nov. 27—N. C. Nye, E-8607	42 75
Nov. 27—A. C. Stanton, travel	21 32
Nov. 27—Standard Oil Company, supplies	2 48
Nov. 27—Pacific Telephone and Telegraph Company	38 85
Nov. 27—American Railway Express Company	81
Nov. 27—Elliott-Fisher Company, adjust machine	1 50
Nov. 27—Division of Purchases, supplies	41 78
Nov. 27—Western Union Company	5 79
Nov. 27—Division of Printing	235 50
Nov. 27—Union Oil Company, supplies	57 07
Dec. 7—Harold J. McCurry, postage	400 00
Dec. 11—Division of Printing	169 60
Dec. 11—Louis B. Diavila, travel	53 67
Dec. 11—Mildred R. Griffith, postage	20 00
Dec. 11—L. N. Crawford, towel service	12 00
Dec. 11—Pacific Rubber Corporation, E-5355	52 82
Dec. 11—Division of Printing	29 30
Dec. 11—Western Union Telegraph Company	1 96
Dec. 11—C. E. Cooper, travel	19 50
Dec. 11—Cascade Towel Supply Company, November	2 49
Dec. 11—Pacific Telephone and Telegraph Company	48 20
Dec. 11—Union Oil Company, supplies	9 13
Dec. 20—Jas. W. Hickey, December salary	200 00
Dec. 20—Clarence H. Smith, December salary	225 00
Dec. 20—Frank R. Swain, December salary	225 00
Dec. 20—J. D. Tilden, December salary	200 00
Dec. 20—E. Foster, December salary	200 00
Dec. 20—Felice Connelly, December salary	125 00
Dec. 20—Lucille Dobson, December salary	135 00
Dec. 20—Edith Hansen, December salary	100 00
Dec. 20—Wm. Offenbach, December salary	125 00
Dec. 20—Ruby Sawyer, December salary	150 00
Dec. 20—Anna Robinson, December salary	135 00
Dec. 20—J. Soares, December salary	75 00
Dec. 20—M. E. Colgan, December salary	200 00
Dec. 20—James Cunningham, December salary	150 00
Dec. 20—R. F. Keegan, December salary	125 00
Dec. 20—L. A. McKee, December salary	225 00
Dec. 20—B. D. Lack, December salary	200 00
Dec. 20—F. E. Brooks, December salary	165 00
Dec. 20—George Green, December salary	165 00
Dec. 20—Louis B. Diavila, December salary	200 00
Dec. 20—Alice P. Emigh, December salary	135 00
Dec. 20—Mildred L. Foss, December salary	135 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fifth Fiscal Year, Ending June 30, 1924.

1923		
Dec. 20—	Mona Crawford, December salary	\$115 00
Dec. 20—	Mildred Griffith, December salary	125 00
Dec. 20—	W. H. H. Gentry, December salary	200 00
Dec. 20—	Dion R. Holm, December salary	200 00
Dec. 20—	Ida K. Johnson, December salary	125 00
Dec. 20—	Muriel E. Jones, December salary	135 00
Dec. 20—	Agnes M. O'Brien, December salary	125 00
Dec. 20—	Ida V. Wells, December salary	175 00
Dec. 20—	Estella Orsatti, December salary	135 00
Dec. 20—	Elnora Stanton, December salary	120 00
Dec. 20—	Ina Vermilyea, December salary	110 00
Dec. 27—	Ralph W. Smith, travel	145 12
Dec. 27—	West Publishing Company, law book	4 00
Dec. 27—	Recorder Printing and Publishing Company	5 00
Dec. 27—	L. W. Ireland, reporter's fee	5 00
Dec. 27—	S. Casper, expressage	50
Dec. 27—	H. C. Lucas, postage	10 00
Dec. 27—	American Railway Express Company	1 62
Dec. 27—	Pacific States Express	2 14
Dec. 27—	Inter-city Express, subscription	7 50
Dec. 27—	Hood and Strong, witness fee	25 00
Dec. 27—	Keystone Garage, November	12 50
Dec. 27—	Yawman and Erbe Manufacturing Company, index cards	3 15
Dec. 27—	Office Towel Supply Company, November	2 50
Dec. 27—	Allen's Press Clipping Bureau	2 00
Dec. 27—	Recorder Printing and Publishing Company	5 00
Dec. 27—	Pacific Telephone and Telegraph Company	49 61
Dec. 27—	J. J. Cusack, carfare	5 00
Dec. 27—	A. W. Brouillet, carfare	2 00
Dec. 27—	H. C. Lucas, postage	15 00
Dec. 27—	Humboldt Savings Bank Building, December rent	175 00
Dec. 27—	Agnes M. O'Brien, travel	14 33
Dec. 27—	Southern California Telephone Company	8 65
Dec. 27—	Frank Sheperd Company, law books	16 00
Dec. 27—	Auto Parks, E-8607	7 50
Dec. 27—	Los Angeles Times, December-January	90
Dec. 27—	Bancroft-Whitney Company, book	4 40
Dec. 27—	P. P. O'Brien, postage	10 00
Dec. 27—	Erwin P. Werner, travel	58 93
Dec. 27—	A. C. Stanton, travel	7 00
Dec. 27—	California Highway Commission, repairs	20 25
Dec. 27—	San Francisco Chronicle, October-January	3 45
Dec. 27—	Standard Oil Company, supplies	1 47
Dec. 27—	Union Oil Company, supplies	16 34
Dec. 27—	Peck-Judah Company, blue book	7 50
Dec. 27—	Wesley E. Marten, travel	15 50
Dec. 27—	American Law Book Company, book	7 50
Dec. 27—	Division of Purchases, supplies	43 54
Dec. 27—	Bancroft-Whitney Company, books	26 40
Dec. 27—	Harold J. McCurry, postage	20 00
1924		
Jan. 11—	Pacific Telephone and Telegraph Company	42 60
Jan. 11—	Western Union Telegraph Company	11 92
Jan. 11—	American Railway Express Company	2 56
Jan. 11—	Recorder Printing and Publishing Company	39 00
Jan. 11—	Cascade Towel Supply Company	2 49
Dec. 11—	C. E. Cooper, garage and P. O. rent	22 00
Jan. 11—	Wahl Stationery Company, book	2 83
Jan. 11—	L. E. Sperry and Company, repairs, wire fastener	3 05
Jan. 11—	Allen's Press Clipping Bureau, 3 months	73 72
Jan. 11—	Ray L. Riley, travel	148 40
Jan. 11—	Union Oil Company, supplies	37 32
Jan. 21—	Jas. W. Hickey, January salary	200 00
Jan. 21—	Clarence H. Smith, January salary	225 00
Jan. 21—	Frank R. Swain, January salary	225 00
Jan. 21—	J. D. Tilden, January salary	200 00
Jan. 21—	E. Foster, January salary	200 00
Jan. 21—	Felice Connelly, January salary	125 00
Jan. 21—	Lucille Dobson, January salary	135 00
Jan. 21—	Edith Hansen, January salary	100 00
Jan. 21—	Wm. Offenbach, January salary	56 45
Jan. 21—	Ruby Sawyer, January salary	150 00
Jan. 21—	Anna Robinson, January salary	135 00
Jan. 21—	J. Soares, January salary	75 00
Jan. 21—	M. E. Colgan, January salary	200 00
Jan. 21—	James Cunningham, January salary	150 00
Jan. 21—	R. F. Keegan, January salary	125 00
Jan. 21—	L. A. McKee, January salary	225 00
Jan. 21—	B. D. Lack, January salary	200 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fifth Fiscal Year, Ending June 30, 1924.

1924		
Jan. 21	F. E. Brooks, January salary	\$165 00
Jan. 21	George Green, January salary	165 00
Jan. 21	Louis B. Diavila, January salary	200 00
Jan. 21	Alice P. Emign, January salary	135 00
Jan. 21	Mildred L. Foss, January salary	135 00
Jan. 21	Mona Crawford, January salary	115 00
Jan. 21	Mildred R. Griffith, January salary	125 00
Jan. 21	W. H. H. Gentry, January salary	200 00
Jan. 21	Dion R. Holm, January salary	200 00
Jan. 21	Anne L. Goss, January salary	92 74
Jan. 21	Ida K. Johnson, January salary	125 00
Jan. 21	Agnes M. O'Brien, January salary	125 00
Jan. 21	Ida V. Wells, January salary	175 00
Jan. 21	Estella Orsatti, January salary	135 00
Jan. 21	Elnora Stanton, January salary	120 00
Jan. 21	Ina Vermilyea, January salary	110 00
Jan. 22	Department of Finance, janitor service	80 00
Jan. 22	H. Hammer, auto repairs E-8956	37 25
Jan. 22	S. Casper, expressage	75
Jan. 22	Keystone Garage, storage	12 50
Jan. 22	Office Towel Supply Company	2 50
Jan. 22	Purity Spring Water Company, 2 months	4 50
Jan. 22	A. L. Russell, stenographic services	22 00
Jan. 22	A. W. Brouillet, travel	13 63
Jan. 22	H. C. Lucas, postage	15 00
Jan. 22	W. H. H. Gentry, carfare	2 91
Jan. 22	Dion R. Holm, travel	13 29
Jan. 22	Rempe Manufacturing Company, type cleaner	1 00
Jan. 22	Dion R. Holm, travel	10 25
Jan. 22	J. J. Cusack, carfare	5 00
Jan. 22	H. C. Lucas, travel	14 24
Jan. 22	Bancroft-Whitney Company	5 90
Jan. 22	Western Union Telegraph Company	4 38
Jan. 22	Humboldt Savings Bank Building, January rent	175 00
Jan. 22	Pacific Telephone Company	49 23
Jan. 22	California Highway Commission, E-16-305	1 32
Jan. 22	Division of Purchases, supplies	70 96
Jan. 22	B. F. Kenney, janitor service	2 00
Jan. 22	Division of Printing	231 30
Jan. 22	California Highway Commission	102 98
Jan. 22	Erwin P. Werner, travel	124 75
Jan. 22	A. C. Stanton, travel	59 45
Jan. 22	Recorder Printing and Publishing Company	9 00
Jan. 22	West Sixth Electric Company, E-8607	4 50
Jan. 22	Western Union Telegraph Company	3 24
Jan. 22	Bancroft-Whitney Company, books	5 90
Jan. 22	Los Angeles Times	90
Jan. 22	P. P. O'Brien, postage	10 00
Jan. 22	Ida V. Wells, carfare	47
Jan. 22	Erwin P. Werner, travel	19 17
Jan. 29	Joseph Genshela, salary, 6 days	24 00
Jan. 29	Alfred Maunder, salary 6 days	24 00
Feb. 5	C. E. Cooper, garage rent	18 00
Feb. 5	Western Union Telegraph Company	3 42
Feb. 5	Mildred R. Griffith, postage	30 20
Feb. 5	L. E. Sperry, repairs	2 46
Feb. 5	Cascade Towel Supply Company	2 49
Feb. 5	Neuner Corporation, scale	4 00
Feb. 5	American Railway Express Company	3 45
Feb. 5	Department of Finance, telephone Los Angeles	58 43
Feb. 5	Pacific Telephone and Telegraph Company	51 50
Feb. 5	Ralph W. Smith, travel	120 37
Feb. 5	Union Oil Company, supplies	7 74
Feb. 14	Alfred Maunder, salary	52 00
Feb. 14	Jas. W. Hickey, February salary	200 00
Feb. 14	Clarence H. Smith, February salary	225 00
Feb. 14	Frank R. Swain, February salary	225 00
Feb. 14	J. D. Tilden, February salary	200 00
Feb. 14	E. Foster, February salary	200 00
Feb. 14	Felice Connelly, February salary	125 00
Feb. 14	Lucille Dobson, February salary	135 00
Feb. 14	Edith Hansen, February salary	100 00
Feb. 14	Ruby Sawyer, February salary	150 00
Feb. 14	Anna Robinson, February salary	135 00
Feb. 14	J. Soares, February salary	75 00
Feb. 14	M. E. Colgan, February salary	200 00
Feb. 14	James Cunningham, February salary	150 00
Feb. 14	R. F. Keegan, February salary	125 00
Feb. 14	Beatrice Taylor, February salary	80 00
Feb. 14	L. A. McKee, February salary	225 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fifth Fiscal Year, Ending June 30, 1924.

1924		
Feb. 14	—B. D. Lack, February salary	\$200 00
Feb. 14	—F. E. Brooks, February salary	165 00
Feb. 14	—George Green, February salary	165 00
Feb. 14	—Louis B. Diavila, February salary	200 00
Feb. 14	—Alice P. Emigh, February salary	135 00
Feb. 14	—Mildred L. Foss, February salary	135 00
Feb. 14	—Mildred R. Griffith, February salary	125 00
Feb. 14	—Ruth Wagoner, February salary	31 04
Feb. 14	—W. H. H. Gentry, February salary	200 00
Feb. 14	—Dion R. Holm, February salary	200 00
Feb. 14	—Anne L. Goss, February salary	125 00
Feb. 14	—Ida K. Johnson, February salary	125 00
Feb. 14	—Agnes M. O'Brien, February salary	125 00
Feb. 14	—Ida V. Wells, February salary	126 72
Feb. 14	—Estella Orsatti, February salary	135 00
Feb. 14	—Elnora Stanton, February salary	120 00
Feb. 14	—Ina Vermilyea, February salary	110 00
Feb. 20	—Division of Printing	292 55
Feb. 20	—Southern California Telephone Company	3 90
Feb. 20	—Howard and Dunn, E-6107 storage	7 50
Feb. 20	—Munsey Service Station, E-6107	2 21
Feb. 20	—P. P. O'Brien, postage	10 00
Feb. 20	—Adrian C. Stanton, travel	10 25
Feb. 20	—Erwin P. Werner, travel	36 85
Feb. 20	—Western Union Telegraph Company	1 43
Feb. 20	—American Railway Express Company, February	2 87
Feb. 20	—Daily Times, February	90
Feb. 20	—A. C. Stanton, travel	16 51
Feb. 20	—E. P. Werner, travel	22 50
Feb. 20	—Louis B. Diavila, travel	38 49
Feb. 20	—California Highway Commission, E-5555	16 49
Feb. 20	—Division of Printing	77 95
Feb. 20	—Bancroft-Whitney Company, law books	26 40
Feb. 20	—Department of Finance, janitor service	20 00
Feb. 20	—Union Oil Company, supplies	9 09
Feb. 20	—Division of Purchases, supplies	81 18
Feb. 20	—Jas. W. Hickey, travel	23 99
Feb. 20	—Alfred Maunder, salary, 3½ days	14 00
Mar. 4	—Pacific Telephone and Telegraph Company	41 99
Mar. 4	—Western Union Telegraph Company	6 18
Mar. 4	—American Railway Express Company	73
Mar. 4	—American Law Book Company	8 00
Mar. 4	—L. B. Diavila, travel	112 32
Mar. 4	—M. R. Griffith, postage	25 00
Mar. 4	—Division of Purchases	93 73
Mar. 4	—Bancroft-Whitney Company	10 00
Mar. 4	—Division of Printing	32 70
Mar. 7	—San Francisco Chronicle	3 45
Mar. 7	—Allen's Press Clipping Bureau	2 00
Mar. 7	—Rempe Manufacturing Company	1 50
Mar. 7	—Recorder Printing and Publishing Company	5 00
Mar. 7	—W. H. H. Gentry, carfare	1 20
Mar. 7	—A. W. Brouillet, travel	6 78
Mar. 7	—Humboldt Savings Bank Building, rent	175 00
Mar. 7	—H. C. Lucas, postage	10 00
Mar. 7	—J. J. Cusack, carfare	5 00
Mar. 7	—Dion R. Holm, travel	35 50
Mar. 7	—A. W. Brouillet, travel	3 50
Mar. 7	—Agnes M. O'Brien, travel	10 08
Mar. 7	—H. Hammer, auto repair	31 94
Mar. 7	—S. Casper, expressage	50
Mar. 7	—Western Union Telegraph Company	2 10
Mar. 7	—Yawman and Erbe Company, indexes	1 40
Mar. 7	—L. C. Smith and Brothers Company, repairs	2 25
Mar. 7	—Office Towel Supply Company	2 50
Mar. 7	—Pacific Telephone and Telegraph Company	58 24
Mar. 7	—Purity Spring Water Company	2 00
Mar. 7	—Keystone Garage, January	18 50
Mar. 7	—Clarence H. Smith, travel	3 35
Mar. 7	—C. E. Cooper, garage rent	18 00
Mar. 7	—Jenkins-Hall Index Card Company, filing equipment	164 75
Mar. 7	—Union Oil Company, supplies	20 96
Mar. 20	—Jas. W. Hickey, March salary	200 00
Mar. 20	—Clarence H. Smith, March salary	225 00
Mar. 20	—Frank R. Swain, March salary	225 00
Mar. 20	—J. D. Tilden, March salary	200 00
Mar. 20	—E. Foster, March salary	200 00
Mar. 20	—Felice Connelly, March salary	125 00
Mar. 20	—Lucille Dobson, March salary	135 00
Mar. 20	—Edith Hansen, March salary	100 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fifth Fiscal Year, Ending June 30, 1924.

Mar. 20—Ruby Sawyer, March salary	\$150 00
Mar. 20—Anna Robinson, March salary	135 00
Mar. 20—J. Soares, March salary	75 00
Mar. 20—M. E. Colgan, March salary	200 00
Mar. 20—James Cunningham, March salary	150 00
Mar. 20—R. F. Keegan, March salary	125 00
Mar. 20—Beatrice Taylor, March salary	80 00
Mar. 20—L. A. McKee, March salary	225 00
Mar. 20—F. E. Brooks, March salary	165 00
Mar. 20—George Green, March salary	165 00
Mar. 20—L. B. Diavila	200 00
Mar. 20—Alice P. Emigh, March salary	135 00
Mar. 20—Mildred L. Foss, March salary	135 00
Mar. 20—Mildred R. Griffith, March salary	125 00
Mar. 20—Ruth Wagoner, March salary	75 00
Mar. 20—W. H. H. Gentry, March salary	200 00
Mar. 20—Dion R. Holm, March salary	45 15
Mar. 20—Anne L. Goss, March salary	125 00
Mar. 20—Ida K. Johnson, March salary	125 00
Mar. 20—Agnes M. O'Brien, March salary	125 00
Mar. 20—George S. Dennison, March salary	175 00
Mar. 20—Estella Orsatti, March salary	135 00
Mar. 20—Elnora Stanton, March salary	120 00
Mar. 20—Ina Vermilyea, March salary	110 00
Mar. 21—Division of Printing	264 85
Mar. 21—California Highway Commission, E-16-305	18 41
Mar. 21—Ralph W. Smith, travel	173 97
Mar. 21—West Sixth Electric Company, repairs	1 75
Mar. 21—Southern California Telephone Company	1 84
Mar. 21—Bear Transfer Company, cartage	1 50
Mar. 21—Los Angeles Journal, 6 months	6 00
Mar. 21—Howard and Dunn, storage	7 50
Mar. 21—American Railway Express Company	3 56
Mar. 21—D. Martz, repairs E-8607	9 85
Mar. 21—Los Angeles Times	90
Mar. 21—A. C. Stanton, travel	29 70
Mar. 21—Cascade Towel Supply Company	2 49
Mar. 21—Department of Finance, janitor service	20 00
Mar. 21—Yawman and Erbe Manufacturing Company, filing equipment	119 86
Mar. 21—Purnell Stationery Company, eyelet press	6 00
Mar. 21—Dion R. Holm, postage	10 00
Mar. 21—Recorder Printing and Publishing Company	5 00
Mar. 21—A. W. Brouillet, carfare	2 00
Mar. 21—J. J. Cusack, carfare	5 00
Mar. 21—Dion R. Holm, travel	12 23
Mar. 21—H. Hammer, auto repair, E-8956	21 77
Mar. 21—Office Towel Supply Company	2 50
Mar. 21—Purity Spring Water Company	1 50
Mar. 21—Bancroft-Whitney Company, book	12 95
Mar. 21—Keystone Garage, E-8956	24 50
Mar. 21—Western Union Telegraph Company	2 73
Mar. 21—W. H. H. Gentry, travel	3 65
Mar. 21—Humboldt Savings Bank Building, March rent	175 00
Mar. 21—Ray L. Riley, travel	203 70
Mar. 21—Union Oil Company, supplies	25 18
April 7—Allen's Press Clipping Bureau	59 74
Apr. 7—American Law Book Company, book	7 50
Apr. 7—Louis B. Diavila, travel	32 81
Apr. 7—Division of Purchases, supplies	58 87
Apr. 7—Recorder Printing and Publishing Company	24 00
Apr. 7—American Railway Express Company	60
Apr. 7—Mildred R. Griffith, post cards	10 00
Apr. 7—Sacramento Directory Company, 1924	10 00
Apr. 7—Los Angeles Directory Company	24 00
Apr. 7—Pacific Telephone and Telegraph Company	37 40
Apr. 7—Southern California Telephone Company	23 80
Apr. 7—Bancroft-Whitney Company	17 35
Apr. 7—Howard and Dunn, storage	7 50
Apr. 7—P. P. O'Brien, postage	10 00
Apr. 7—Burroughs Adding Machine Company, repairs	1 20
Apr. 7—Los Angeles Rubber Stamp Company, repairs	1 50
Apr. 7—A. C. Stanton, travel	33 01
Apr. 7—Erwin P. Werner, travel	16 75
Apr. 7—Western Union Telegraph Company	9 45
Apr. 7—Rempe Manufacturing Company, type cleaner	1 50
Apr. 7—C. E. Cooper, garage and P. O. box rent	22 00
Apr. 7—Cascade Towel Supply Company	2 49
Apr. 7—Department of Finance, janitor service	20 00
Apr. 7—Union Oil Company, supplies	19 71
Apr. 7—Wesley E. Marten, travel	46 24

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fifth Fiscal Year, Ending June 30, 1924.

1924		
Apr. 7	—Ralph W. Smith, travel	\$80 25
Apr. 10	—Reliance Lithograph Company, printing	823 00
Apr. 17	—West Publishing Company	4 00
Apr. 17	—Allen's Press Clipping Bureau	2 00
Apr. 17	—Frank Sheperd Company	16 00
Apr. 17	—Pacific Telephone and Telegraph Company	68 51
Apr. 17	—American Railway Express Company, January-February	89
Apr. 17	—Recorder Printing and Publishing Company	5 00
Apr. 17	—S. Casper, expressage	75
Apr. 17	—Dion R. Holm, travel	6 35
Apr. 17	—Dion R. Holm, postage	15 00
Apr. 17	—J. J. Cusack, carfare	5 00
Apr. 17	—A. W. Brouillet, carfare	2 00
Apr. 17	—Dion R. Holm, travel	10 80
Apr. 17	—Humboldt Savings Bank Building, April rent	175 00
Apr. 17	—Yawman and Erbe Manufacturing Company	75
Apr. 17	—Purity Spring Water Company, March	2 00
Apr. 17	—Office Towel Supply Company, March	2 50
Apr. 17	—Western Union Telegraph Company	1 46
Apr. 17	—Recorder Printing and Publishing Company	5 00
Apr. 17	—Gray's News Company, Chronicle	3 45
Apr. 17	—H. S. Crocker Company, paper	2 10
Apr. 17	—Union Oil Company	11 89
Apr. 21	—Jas. W. Hickey, April salary	200 00
Apr. 21	—Clarence H. Smith, April salary	225 00
Apr. 21	—Frank R. Swain, April salary	225 00
Apr. 21	—J. D. Tilden, April salary	200 00
Apr. 21	—E. Foster, April salary	200 00
Apr. 21	—Felice Connelly, April salary	125 00
Apr. 21	—Lucille Dobson, April salary	135 00
Apr. 21	—Edith Hansen, April salary	100 00
Apr. 21	—Ruby Sawyer, April salary	150 00
Apr. 21	—Anna Robinson, April salary	135 00
Apr. 21	—J. Soares, April salary	75 00
Apr. 21	—M. E. Colgan, April salary	200 00
Apr. 21	—James Cunningham, April salary	150 00
Apr. 21	—R. F. Keegan, April salary	125 00
Apr. 21	—Beatrice Taylor, April salary	80 00
Apr. 21	—L. A. McKee, April salary	225 00
Apr. 21	—F. E. Brooks, April salary	165 00
Apr. 21	—George Green, April salary	165 00
Apr. 21	—Alice P. Emigh, April salary	135 00
Apr. 21	—Mildred L. Foss, April salary	135 00
Apr. 21	—Mildred R. Griffith, April salary	125 00
Apr. 21	—Ruth Wagoner, April salary	75 00
Apr. 21	—W. H. H. Gentry, April salary	200 00
Apr. 21	—Ida K. Johnson, April salary	125 00
Apr. 21	—Anne L. Goss, April salary	20 83
Apr. 21	—Verna Lynn, April salary	100 00
Apr. 21	—Agnes M. O'Brien, April salary	125 00
Apr. 21	—George S. Dennison, April salary	175 00
Apr. 21	—Estella Orsatti, April salary	135 00
Apr. 21	—Elnora Stanton, April salary	120 00
Apr. 21	—Ina Vermilyea, April salary	110 00
Apr. 24	—Ray L. Riley, travel	233 35
Apr. 24	—Department of Finance, telephone	57 29
Apr. 24	—Purnell Stationery Company, desk	51 45
Apr. 24	—Mildred R. Griffith, postage	5 00
Apr. 24	—Recorder Printing and Publishing Company	9 00
Apr. 24	—Western Union Telegraph Company	1 01
Apr. 24	—American Sign Company, lettering	3 10
Apr. 24	—J. V. Baldwin Motor Company, repairs E-8607	12 85
Apr. 24	—Howard and Dunn, storage	7 50
Apr. 24	—Los Angeles Times, April	90
Apr. 24	—County Law Library, dues	3 00
Apr. 24	—P. P. O'Brien, postage	10 00
Apr. 24	—Geo. S. Dennison, travel	52 50
Apr. 24	—E. P. Werner, travel	26 88
Apr. 24	—E. Orsatti, travel	9 00
Apr. 24	—E. P. Werner, travel	11 75
Apr. 24	—Department of Printing	775 35
Apr. 24	—Bancroft Whitney Company	8 80
May 7	—Firestone Tire and Rubber Company, tires and tubes	42 73
May 7	—J. J. Jacobs Motor Company, E-9447	2 05
May 7	—Bancroft-Whitney Company	4 40
May 7	—H. S. Crocker Company, stapling machine	5 25
May 7	—Postal Telegraph Company	1 80
May 7	—L. C. Smith and Brothers, typewriter	54 00
May 7	—Pacific Telephone Company	42 70
May 7	—C. E. Cooper, garage rent	18 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fifth Fiscal Year, Ending June 30, 1924.

1924		
May 7	American Railway Express Company	\$3 29
May 7	Western Union Telegraph Company	5 29
May 7	Wesley E. Marten, travel	27 46
May 7	M. R. Griffith, post cards and fee	11 20
May 19	Keystone Garage, March	12 50
May 19	Pacific Telephone and Telegraph Company	67 38
May 19	San Francisco Chronicle	3 45
May 19	American Railway Express Company	43
May 19	West Publishing Company	4 00
May 19	American Railway Express Company	1 59
May 19	West Publishing Company	3 00
May 19	H. Hammer, repairs, E-9611	17 16
May 19	Office Towel Supply Company, April	2 50
May 19	Pacific Telephone Company, May	45 42
May 19	Dion R. Holm, abstract	40 00
May 19	Recorder Printing and Publishing Company	5 00
May 19	J. J. Cusack, carfare	5 00
May 19	A. W. Brouillet, carfare	2 00
May 19	W. H. H. Gentry, travel	3 51
May 19	S. Casper, expressage	50
May 19	Dion R. Holm, postage	15 00
May 19	Humboldt Savings Bank Building, May rent	175 00
May 19	American Law Book Company	8 00
May 19	M. E. Colgan, travel	33 50
May 19	Department of Finance, telephone, janitor service	57 47
May 19	California Highway Commission, E-9447	39 34
May 19	Division of Printing	691 85
May 19	Ralph W. Smith, travel	65 60
May 19	Union Oil Company, supplies	44 40
May 20	Jas. W. Hickey, May salary	200 00
May 20	Clarence H. Smith, May salary	225 00
May 20	Frank R. Swain, May salary	225 00
May 20	J. D. Tilden, May salary	200 00
May 20	E. Foster, May salary	200 00
May 20	Felice Connelly, May salary	125 00
May 20	Lucille Dobson, May salary	135 00
May 20	Edith Hansen, May salary	100 00
May 20	Ruby Sawyer, May salary	150 00
May 20	Anna Robinson, May salary	135 00
May 20	J. Soares, May salary	75 00
May 20	M. E. Colgan, May salary	200 00
May 20	James Cunningham, May salary	150 00
May 20	R. F. Keegan, May salary	125 00
May 20	Beatrice Taylor, May salary	80 00
May 20	L. A. McKee, May salary	225 00
May 20	F. E. Brooks, May salary	165 00
May 20	George Green, May salary	165 00
May 20	Alice P. Emigh, May salary	135 00
May 20	Theodora S. Crase, May salary	80 65
May 20	Mildred R. Griffith, May salary	125 00
May 20	Ruth Wagoner, May salary	75 00
May 20	Mildred L. Foss, May salary	47 90
May 20	W. H. H. Gentry, May salary	200 00
May 20	Ida K. Johnson, May salary	125 00
May 20	Verna Lynn, May salary	125 00
May 20	Agnes M. O'Brien, May salary	125 00
May 20	Geo. S. Dennison, May salary	175 00
May 20	Estella Orsatti, May salary	135 00
May 20	Elnora Stanton, May salary	120 00
May 20	Ina Vermilyea, May salary	53 23
May 28	Cascade Towel Supply Company	4 98
May 28	Purnell Stationery Company	1 30
May 28	Division of Purchases	47 34
May 28	Southern California Telephone Company	5 63
May 28	Bluebird Garage, repairs	5 00
May 28	West Sixth Electric Company, repairs	5 50
May 28	P. P. O'Brien, postage	10 00
May 28	McLean Motor Company, E-8697	95
May 28	Bancroft-Whitney Company, book	4 40
May 28	Daily Times	90
May 28	Western Union Telegraph Company, May	1 48
May 28	C. N. Howard, storage, E-8697	7 50
May 28	Geo. S. Dennison, travel	14 05
May 28	E. P. Werner, travel	9 80
May 28	Mildred R. Griffith, fee, telegraph	15 41
May 28	Wesley E. Marten, travel	66 57
June 2	Mrs. Ada Taylor, salary	52 42
June 2	Winifred Coombs, salary	24 83
June 2	Lucy Coen, salary	3 70
June 9	C. E. Cooper, garage rent	18 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fifth Fiscal Year, Ending June 30, 1924.

1924		
June 9	—Postal Telegraph Company	\$11 02
June 9	—Western Union Telegraph Company	17 78
June 9	—American Railway Express Company	76
June 9	—G. R. Milford, services in Doak estate	50 00
June 9	—Firestone Tire and Rubber Company	20 48
June 9	—Pacific Telephone and Telegraph Company	48 90
June 9	—Division of Purchases, supplies	54 03
June 9	—Prentice-Hall, Incorporated, inheritance tax service	120 00
June 9	—Western Union Telegraph Company	1 78
June 9	—American Railway Express Company	4 13
June 9	—Southern California Telephone Company	4 85
June 9	—P. P. O'Brien, postage	10 00
June 9	—Rickershauser and Miller	26 85
June 9	—Geo. S. Dennison, travel	28 20
June 9	—A. C. Stanton, travel	51 72
June 9	—Geo. S. Dennison, travel	12 50
June 12	—Harld J. McCurry, postage	50 00
June 16	—O. C. Shaw, carfare, 4 months	20 00
June 16	—W. H. H. Gentry, travel	4 75
June 16	—Dion R. Holm, travel	8 75
June 16	—W. H. H. Gentry, travel	2 91
June 16	—Pacific Telephone and Telegraph Company	48 57
June 16	—O. C. Shaw, carfare, May	5 00
June 16	—W. H. H. Gentry, travel	10 36
June 16	—J. J. Cusack, carfare, May	5 00
June 16	—A. W. Brouillet, carfare	2 00
June 16	—Yawman and Erbe Manufacturing Company, filing supplies	66 00
June 16	—Purity Spring Water Company	4 50
June 16	—Keystone Garage, E-8956	42 90
June 16	—Office Towel Supply Company, May	2 50
June 16	—Inter City Express, 6 months	7 50
June 16	—Dion R. Holm, postage	15 00
June 16	—Recorder Printing and Publishing Company	5 00
June 16	—Humboldt Savings Bank Building, rent	175 00
June 16	—Mildred R. Griffith, express and postage	32 33
June 16	—Prentice-Hall Company, inheritance tax service	60 00
June 16	—Purnell Stationery Company	2 00
June 16	—Department of Finance, telephone and janitor service	38 25
June 16	—Division of Printing	273 70
June 16	—L. N. Crawford, towel service	12 00
June 16	—Union Oil Company, supplies	27 67
June 16	—Harold J. McCurry, postage	400 00
June 21	—Jas. W. Hickey, June salary	200 00
June 21	—Clarence H. Smith, June salary	225 00
June 21	—Frank R. Swain, June salary	225 00
June 21	—J. D. Tilden, June salary	200 00
June 21	—E. Foster, June salary	200 00
June 21	—Felice Connelly, June salary	125 00
June 21	—Lucille Dobson, June salary	135 00
June 21	—Edith Hansen, June salary	100 00
June 21	—Ruby Sawyer, June salary	150 00
June 21	—Anna Robinson, June salary	135 00
June 21	—J. Soares, June salary	75 00
June 21	—M. E. Colgan, June salary	200 00
June 21	—James Cunningham, June salary	150 00
June 21	—R. F. Keegan, June salary	125 00
June 21	—Beatrice Taylor, June salary	80 00
June 21	—L. A. McKee, June salary	225 00
June 21	—F. E. Brooks, June salary	165 00
June 21	—George Green, June salary	165 00
June 21	—Alice P. Emigh, June salary	135 00
June 21	—Theodora S. Crase, June salary	125 00
June 21	—Mildred R. Griffith, June salary	125 00
June 21	—Ruth Wagoner, June salary	75 00
June 21	—W. H. H. Gentry, June salary	200 00
June 21	—Ida K. Johnson, June salary	125 00
June 21	—Verna Lynn, June salary	125 00
June 21	—Agnes M. O'Brien, June salary	125 00
June 21	—Geo. S. Dennison, June salary	175 00
June 21	—Lucy Coen, June salary	115 00
June 21	—Elnora Stanton, June salary	130 00
June 21	—Ada R. Taylor, June salary	125 00

DETAILED STATEMENT—Continued.

Showing Expenditures of the Appropriation for Support in Office of the Controller of State, During the Seventy-fifth Fiscal Year, Ending June 30, 1924.

1924	
June 30—Ralph W. Smith, travel	\$91 38
June 30—Jas. W. Hickey, travel	38 75
June 30—J. J. Jacobs Motor Company, repairs	8 70
June 30—Division of Printing	239 80
June 30—F. W. Wentworth Company, filing cabinet	251 00
June 30—Mildred R. Griffith, postage	60 50
June 30—Cascade Towel Supply Company, June	2 49
June 30—Recorder Printing and Publishing Company	24 00
June 30—California Highway Commission	30 44
June 30—Pacific Telephone and Telegraph Company	52 15
June 30—Sleeper Stamp Company, repairs, etc	13 50
Total	\$78,287 12

Claims Paid in Seventy-fifth Fiscal Year for Seventy-fourth Fiscal Year.

1924	
Aug. 21—Wahl Stationery Company, filing equipment	\$289 59
Aug. 21—Purnell Stationery Company, numbering machine	24 47
Aug. 21—The Elliott Company, envelope sealer	50 00
Aug. 21—Standard Oil Company, supplies	88
Aug. 21—Division of Printing	39 55
Aug. 21—Division of Purchases, supplies	18 44
Aug. 21—Ray L. Riley, travel	116 00
Aug. 28—The Recorder Printing and Publishing Company	96 00
Aug. 28—A. W. Brouillet, carfare	2 00
Aug. 28—J. J. Cusack, carfare	6 00
Aug. 28—Recorder Printing and Publishing Company	5 00
Sept. 18—Division of Printing	549 45
Oct. 8—Wahl Stationery Company, check files	337 50
Oct. 8—Division of Printing	101 50
Oct. 8—Bancroft Whitney Company	8 85
Oct. 8—Southern California Telephone Company	7 15
Oct. 8—Division of Printing	82 72
Oct. 30—Wahl Stationery Company, check file	112 50
Oct. 30—Division of Printing	844 85
Mar. 5—Division of Printing	1,039 00
Total	\$3,730 95

DETAILED STATEMENT—Concluded.

Showing Expenditures of the Emergency Appropriation No. 5 for Expenses in Office of Gasoline Tax Department, Beginning in November of the Seventy-fifth Fiscal Year, Ending June 30, 1924.

1923	
Nov. 3—American Railway Express Company, September.....	\$24 55
Dec. 6—American Railway Express Company, October and November.....	29 15
Dec. 6—Division of Printing.....	98 30
Dec. 27—Division of Printing.....	288 60
1924	
Jan. 21—Wm. Offenbach, January salary.....	82 26
Feb. 5—L. E. Sperry Company, wire fastener.....	19 24
Feb. 5—American Railway Express Company.....	1 27
Feb. 5—Burroughs Adding Machine Company.....	232 75
Feb. 5—Division of Printing.....	33 15
Feb. 20—Genevieve Brown, February salary.....	62 07
Feb. 20—Mona Crawford, February salary.....	125 00
Feb. 20—Joseph Genshlea, February salary.....	135 00
Feb. 20—Wm. Offenbach, February salary.....	150 00
Feb. 20—Dan McGuire, February salary.....	10 00
Feb. 28—Harold J. McCurry, postage.....	500 00
Mar. 20—Genevieve Brown, March salary.....	75 00
Mar. 20—Mona Crawford, March salary.....	125 00
Mar. 20—Joseph Genshlea, March salary.....	135 00
Mar. 20—Wm. Offenbach, March salary.....	150 00
Mar. 20—Dan McGuire, March salary.....	10 00
Apr. 7—Wahl Stationery Company, indexes.....	17 36
Apr. 7—American Railway Express Company.....	2 81
Apr. 7—Division of Purchases, supplies.....	57 49
Apr. 21—Genevieve Brown, April salary.....	90 00
Apr. 21—Mona Crawford, April salary.....	131 67
Apr. 21—Joseph Genshlea, April salary.....	135 00
Apr. 21—Wm. Offenbach, April salary.....	160 00
Apr. 21—Dan McGuire, April salary.....	10 00
Apr. 28—Fairbanks Morse Company, scale.....	6 44
Apr. 28—C. E. Cooper, travel.....	41 68
Apr. 28—Department of Printing.....	22 65
Apr. 28—Elva Carmody, salary.....	7 50
May 20—Genevieve Brown, May salary.....	90 00
May 20—Elva Carmody, May salary.....	75 00
May 20—Mona Crawford, May salary.....	135 00
May 20—Joseph Genshlea, May salary.....	135 00
May 20—Wm. Offenbach, May salary.....	160 00
May 20—Dan McGuire, May salary.....	10 00
May 24—Joseph Genshlea, May salary.....	4 84
May 28—L. E. Sperry Company.....	19 74
May 28—Division of Purchases, supplies.....	16 58
May 28—American Railway Express Company.....	1 69
May 28—Division of Printing.....	34 35
May 28—Pacific States Express Company.....	1 15
May 28—Robbins and Myers Company.....	47 78
June 7—Harold J. McCurry, postage.....	100 00
June 21—Genevieve Brown, June salary.....	90 00
June 21—Elva Carmody, June salary.....	75 00
June 21—Mona Crawford, June salary.....	135 00
June 21—Joseph Genshlea, June salary.....	150 00
June 21—Wm. Offenbach, June salary.....	160 00
June 21—Dan McGuire, June salary.....	10 00
June 26—H. J. McCurry, postage.....	500 00
Total.....	\$4,920 07

Affidavit.

I, C. E. Cooper, Deputy State Controller, do hereby certify the foregoing to be a true and correct statement in detail, of the expenditures of the appropriation hereinabove designated during the seventy-fourth and seventy-fifth fiscal years, vouchers for same being on file in the Controller's office.

C. E. COOPER,
Deputy State Controller.

Subscribed and sworn to before me this thirtieth day of October, 1924.

F. R. SWAIN,
Bookkeeper, Controller.

APPENDIX

6. Fish and Game Commission:			
a. Fines.....	-----	-----	30,795 68
b. Sale of hunting licenses.....	-----	-----	249,712 60
c. Sale of wholesale dealers' licenses and fish packers' licenses and tax.....	-----	-----	242,119 10
d. Sale of market fishermen's licenses.....	-----	-----	40,113 74
e. Inspection of crawfish and abalone.....	-----	-----	230 00
f. Sale of game and fish breeders' licenses.....	-----	-----	48,320 00
g. Sale of trappers' licenses.....	-----	-----	212 30
h. Sale of fish and game marking tags.....	-----	-----	3,162 00
i. Sale of fish importers' licenses.....	-----	-----	2,424 60
j. Miscellaneous sales.....	-----	-----	5 00
k. Refunds.....	-----	-----	210 00
7. Medical Examiners, fees, fines, etc.....	-----	-----	1,729 66
8. Railroad Commission, fees, etc.....	-----	-----	89,366 00
9. Department of Labor and Industrial Relations: Division of Workmen's Compensation, Insurance and Safety:			105,326 78
a. Fees (Industrial Accident Fund).....	-----	-----	3,535 50
b. Fees (Compensation Insurance Fund).....	-----	-----	5,131,344 91
c. Fees (Accident Prevention Fund).....	-----	-----	145,829 22
Division of Labor, fees and fines.....	-----	-----	20,889 70
10. Board of Pharmacy, fees.....	-----	-----	1,304 60
11. Board of Examiners in Veterinary Medicine, fees.....	-----	-----	280 00
12. Department of Public Works (Division of Water Rights) fees.....	-----	17,303 80	
13. Board of Optometry, fees and fines.....	-----	-----	5,060 50
14. Board of Osteopathic Examiners, fees.....	-----	-----	7,469 00
15. Board of Health:			26,155 60
a. Fees, etc. (Nurses' Registration Fund).....	-----	8,149 29	
b. Receipts, etc.....	-----	2,642 40	
c. Fines (Pure Food and Drug Law).....	-----	-----	17,634 18
16. Dental Examiners, fees, etc.....	-----	-----	368,358 56
17. Corporation Commissioner, fees.....	-----	-----	17,675 00
18. Chiropractic Examiners, fees.....	-----	-----	
19. Real Estate Commissioner:			
a. Fees, 1922.....	-----	-----	22,878 21
b. Fees, 1923.....	-----	-----	204,932 09
20. Board of Bar Examiners, fees.....	-----	-----	13,635 00
21. Prison Directors, detective licenses.....	-----	-----	1,270 00
22. District Court of Appeals, fees:			
First District.....	-----	1,867 75	
Second District.....	-----	2,462 65	
Third District.....	-----	342 75	
23. Department of Finance (Division of Motor Vehicles):			9,836,583 72
a. Licenses (Motor Vehicle Fund).....	-----	-----	3,777 17
b. Refunds.....	-----	-----	1,800 00
c. Testing fees (Testing Fee Fund).....	-----	-----	579,992 70
d. Licenses (Transfer and Operators' License Fund).....	-----	-----	30 30
e. Licenses (Aircraft Fund).....	-----	-----	36 00
f. Licenses (Aircraft Operators' Fund).....	-----	-----	211,351 80
24. Superintendent of Banks, fees and licenses.....	-----	-----	13,273 58
25. Building and Loan Commissioner, fees, etc.....	-----	-----	

STATEMENT No. 1—Continued.

Receipts into the State Treasury for the Seventy-fourth Fiscal Year, Ending June 30, 1923—Continued.

Sources	General fund		To credit of various funds	Total
	To credit of appropriation	Without credit		
27. Board of Architecture (Northern District) fees.....	\$2,855 05		\$23,505 54	
28. Board of Architecture (Southern District) fees.....	3,395 00	\$429 90	82,847 41	
29. Dairy fines (Justices of the Peace).....			699 75	
30. Department of Agriculture:			1,577 34	
a. Fees (Meat Hygiene Fund).....			22,388 40	
b. Fees and licenses (Cattle Protection Fund).....			33,339 91	
c. Licenses (Stallion Registration Board Contingent Fund).....			74,075 31	
d. Licenses (Market Commission Fund).....			14 00	
e. Licenses (Fish Exchange Fund).....			4,206 13	
f. Fees (Division of Chemistry Fund).....			28,221 24	
g. Fees (Standardization Fund).....				
h. Fees (Warehouse Standardization Fund).....		126 00		
i. Fees (Standard Apple Prosecution Fund).....				
j. Fees (Standard Apple Prosecution Fund).....				
31. State Board of Embalmers, fines.....	1,122 00	100 00		
32. Superintendent of Public Instruction, dental fees.....				
33. Clerk, Third District Court of Appeal, fines.....				
Other department collections.....				
1. Superintendent of Public Instruction, sale of textbooks.....				\$1,583,489 74
2. State Treasurer:			11,284 53	
a. Interest on deposits.....				
b. Registration of bonds.....		740,953 05		
c. Interest on balances, state funds (National City Bank, New York).....		674 25		
3. Department of Agriculture:		8,369 42		
a. General Fund receipts, etc.....	77,004 94	1,042 00	5,809 10	
4. Mining Bureau, receipts.....			46,539 66	
5. Secretary of State, sale of ballot paper.....				
6. California Reformed Park Commission, rents, etc.....				
7. Department of Finance (Division of Printing):				
a. Receipts (Printing Fund).....	8,147 13			
b. Sale of firearm receipts.....			535,266 56	
8. Department of Finance (Division of Libraries) receipts, etc.....			382 00	
9. Department of Institutions:			937 10	
a. Receipts.....				
b. From appropriations of various institutions for support.....	38,282 17	7,937 09		
10. Department of Education, from appropriations of various schools and colleges for support.....	12,041 50			

11. Department of Finance (Board of Control):					
a. Fire trails (contributions)		4,500 00			
b. Rent of state offices		68,539 81			
c. Miscellaneous refunds		14,512 57	466 26		
IV. Institution receipts, refunds, etc.					
1. San Quentin Prison:					1,638,001 95
a. Prison Fund					
b. Jute Revolving Fund					
c. Manufacturing Revolving Fund					
d. Refunds		922 00			
2. Folsom Prison:					
a. Prison Fund					
b. Refunds		1,126 31			23,202 95
3. Preston School of Industry:					
a. Contingent Fund					
b. Refunds		2,540 68			1,414 42
4. Whittier State School:					
a. Contingent Fund					
b. Refunds		3,112 62			20,761 08
5. California Training School for Girls:					
a. Contingent Fund					
b. Refunds		887 27			995 74
6. Agnews Hospital:					
a. Contingent Fund					
b. Refunds		3,766 64			137,712 86
7. Mendocino Hospital:					
a. Contingent Fund					
b. Refunds		4,607 62			113,862 05
8. Napa Hospital:					
a. Contingent Fund					
b. Refunds		5,473 40			149,589 22
9. Norwalk Hospital:					
a. Contingent Fund					
b. Refunds		1,002 34			52,341 08
10. Stockton Hospital:					
a. Contingent Fund					
b. Refunds		5,024 96			104,825 25
11. Southern California Hospital:					
a. Contingent Fund					
b. Refunds		4,543 94			101,715 25
12. Sonoma State Home:					
a. Contingent Fund					
b. Refunds		3,036 55			47,505 62
13. Pacific Colony:					
a. Contingent Fund					
b. Refunds		961 31			5,214 00
14. Industrial Farm for Women:					
a. Contingent Fund					
b. Refunds		333 04			1,018 69

STATEMENT No. 1—Continued.

Receipts into the State Treasury for the Seventy-fourth Fiscal Year, Ending June 30, 1923—Continued.

Sources	General fund		To credit of various funds	Total
	To credit of appropriation	Without credit		
15. Home for Adult Blind:				
a. Adult Blind Fund.....	\$107 04		\$62,166 84	
b. Refunds.....				
16. School for Deaf and Blind:				
a. Contingent Fund.....	147 51		13,655 44	
b. Refunds.....				
17. California Polytechnic School:				
a. Contingent Fund.....	1,925 62		42,804 36	
b. Refunds.....				
18. Chico Teachers College:				
a. Contingent Fund.....	5,149 90		21,778 55	
b. Refunds.....				
19. Fresno Teachers College:				
a. Contingent Fund.....	26,067 50		9,221 20	
b. Refunds.....				
20. Humboldt Teachers College:				
a. Contingent Fund.....	478 33		2,312 08	
b. Refunds.....				
21. San Diego Teachers College:				
a. Contingent Fund.....	13,329 72		12,629 76	
b. Refunds.....				
22. San Francisco Teachers College:				
a. Contingent Fund.....	158 04		8,198 22	
b. Refunds.....				
23. San Jose Teachers College:				
a. Contingent Fund.....	3,512 90		14,006 58	
b. Refunds.....				
24. Santa Barbara Teachers College:				
a. Contingent Fund.....	1,985 77		10,202 22	
b. Refunds.....				
25. Veterans' Home:				
a. Veterans' Home Fund.....	350 00		7,434 29	
b. Refunds.....				
V. San Francisco Harbor Commission.				
Rent of wharves, etc.....			2,623,016 23	\$2,623,016 23

STATEMENT No. 1 Continued.

Receipts into the State Treasury for the Seventy-fourth Fiscal Year, Ending June 30, 1923 (Continued.)

Sources	General fund		Total
	To credit of appropriation	Without credit	
7. Sacramento County, assessment Sacramento and San Joaquin Drainage District No. 3		\$1,315 25	
8. Reclamation Board, assessment Sacramento and San Joaquin Drainage District No. 4		245 28	
9. Sacramento County, assessment Sacramento and San Joaquin Drainage District No. 5		4 98	
10. Sunday counties and Reclamation Board, assessment Sacramento and San Joaquin Drainage District No. 6		67,743 65	
11. Reclamation Board refunds (Revolving Fund)		64,128 29	
12. Oil well assessments (Petroleum and Gas Fund)		185,901 08	
13. Department of Public Works (Division of Highways):			
a. Refunds (State Highway Fund)			
b. Refunds (Second State Highway Fund)			
c. Refunds (Third State Highway Fund)			
d. San Luis Obispo County, contribution			
e. Vallejo-Seares Point Survey, contribution			
f. Refunds	\$5,000 00		100,000 00
g. Lassen County, contribution	250 00		50,000 00
h. Refunds (Motor Vehicle Fund)	4,213 12		2,202,180 20
14. Department of Public Works (Division of Engineering and Irrigation), refunds, etc	49,603 84		
15. Department of Public Works (Division of Architecture):	12,709 93		
a. Refunds (Architectural Revolving Fund)			634,686 23
b. Refunds (San Francisco State Building Fund)			
c. Refunds			83,000 30
d. Refunds (Fish and Game Preservation Fund)			83 12
e. Refunds (Sacramento State Building Fund)			242 08
f. Refunds (Agricultural Society Contingent Fund)			28 38
g. Refunds (General Fund)			308 28
16. Department of Public Works (Division of Water Rights):	68,092 84		14 90
a. Mokawa River Fund, special deposit			
b. Investigation San Jacinto River, contribution	1,000 00		
c. Spring Valley Water Company, contribution	3,750 00		
d. Kern County Farm Bureau, contribution	227 61		
e. Refunds (General Fund)	2,500 00		
f. Refunds (Water Commission Revolving Fund)	4,686 34		
17. Department of Public Works (Division of Land Settlement):			
a. Receipts (Land Settlement Fund)			247 91
b. Refunds	283,561 74		
c. Refunds	30,074 80		50,923 72
d. Interest			\$9,406 64

18. State Agricultural Society:				
a. Receipts (Contingent Fund)				
b. Refunds	1 23			107,713 21
19. Department of Labor and Industrial Relations (Division of Industrial Welfare):				
a. Refunds				
a. Cannery Auditing Fund, contribution	1,051 39			
b. Division of Immigration and Housing, refunds	2,414 76			
c. Division of Workmen's Compensation Insurance and Safety, refunds	267 58			
d. Division of Labor, refunds	3,833 03			
e. Refunds	1,260 24			
20. Department of Education:				
a. Refunds (Vocational Education Fund)				3,914 00
b. Refunds (Teachers' Permanent Fund)				533 50
c. Refunds (Teachers' Retirement Salary Fund)				1,879 80
d. Refunds (Vocational Rehabilitation Fund)				198 25
e. Refunds (General Fund)	5,099 32			
21. Department of Finance (Napa Farm):				
a. Refunds				
a. Receipts (Contingent Fund)				
b. Refunds (General Fund)	262,468 95	100 00		42,357 06
22. L. Marre, rent Balliol Mine				1,348 42
23. Torrens Title Assurance Fund				3,710 03
24. Inyo County, royalty on minerals				14 76
25. Miocene Oil Company, interest on judgment				
26. Mining Bureau:				
a. Refunds (Petroleum and Gas Fund)				523 89
b. Refunds (General Fund)	449 87			36 00
27. August N. Nilson, conscience money				
28. Department of Finance (Division of Purchases and Custody):				
Refunds (Purchasing Department Revolving Fund)				286,049 79
29. San Diego Harbor Commission, receipts				1,114 25
30. University of California, sale of reports				5 00
31. A. Sundusky, conscience money		1 50		
32. Veterans' Welfare Board, receipts (Veterans' Farm and Home Building Fund)				60,522 84
a. Care of inmates of institutions (from counties)				
1. Whittier School			71,223 69	
2. Preston School			85,987 13	
3. California School for Girls			36,610 46	
4. Sonoma Home			32,315 00	
5. Pacific Colony			3,903 20	
6. Miscellaneous refunds				
a. Attorney General				
b. Adjuvant General	457 00			
c. Agricultural Investigation Committee	7,396 50			
d. F. P. Bronsley	7,540 00			
e. H. S. Benedict	134 02			
f. Sundry counties, cities, account excess payment bonded debt	86 00			
g. Civil Service Commission			3,086 21	
h. Board of Charities and Correction	216 08			
i. Ray L. Riley, State Controller	17 78			
j. Carmichael Company	282 53			
k. John T. Stafford, Clerk District Court of Appeal No. 3	33 80			
	20 00			
XI.				\$521,039 51
XII.				286,536 51

STATEMENT No. 1—Concluded.

Receipts into the State Treasury for the Seventy-fourth Fiscal Year Ending June 30, 1923—Concluded.

Sources	General fund		To credit of various funds	Total
	To credit of appropriation	Without credit		
P. A. Draugherty.....	\$375 00			
H. M. Drake.....	5 00			
Board of Equalization.....	268 20			
Fish and Game Commission.....	500 00			
A. R. Frink, agent.....	18 37			
Board of Forestry.....	9,320 81			
P. T. Kline.....	24 00			
Edith E. James.....	188 71			
H. L. Lord.....	9 08			
Little Children's Aid.....		\$50 00		
Sixth District Agricultural Association.....	36			
Jos. F. Nolan.....	115 91			
A. A. Olininus, Chief Clerk Assembly.....	267 10			
J. A. Miller.....	9 00			
Prison Directors.....	500 00			
Thomas Prendergast.....	12 50			
E. B. Rugh.....	132 89			
Robertson-Govan Company.....	1 42			
Secretary of State.....	90 00			
Surveyor General.....	69 92			
Clerk, Supreme Court.....	21 77			
Superintendent of Public Instruction.....	280 95			
Standard Oil Company.....	10 56			
Sundry sheriffs.....	16 37			
State Treasurer.....	40 00			
A. T. Trainor, agent.....	18 75			
Dora Thompson.....	25 00			
University of California.....	12,258 43			
Veterans' Welfare Board.....	58,631 70			
Panama-Pacific International Exposition Commission.....				
University of California.....				
Geo. L. Huger, Bookkeeper Assembly.....				
Total actual receipts.....	12 00		\$50 00	
From canceled warrants.....	\$1,225,707 75	\$40,028,085 72	188,302 79	
Total receipts, including canceled warrants.....	687 27			\$81,393,047 97
				687 27
	\$1,226,395 02	\$40,028,085 72		\$81,393,735 24

Transfers.			
Transferred from--			
San Francisco Harbor Improvement Fund to San Francisco Seawall Sinking Fund.....			\$132,249 99
San Francisco Harbor Improvement Fund to Second San Francisco Seawall Sinking Fund.....			390,000 00
San Francisco Harbor Improvement Fund to Third San Francisco Seawall Sinking Fund.....			130,000 00
San Francisco Harbor Improvement Fund to India Basin Sinking Fund.....			36,963 33
San Francisco Seawall Sinking Fund to General Fund.....	\$10,349 99		
Second San Francisco Seawall Sinking Fund to General Fund.....	90,000 00		
Third San Francisco Seawall Sinking Fund to General Fund.....	30,000 00		
India Basin Sinking Fund to General Fund.....	8,529 99		
General Fund to Veterans' Home Fund.....			220,000 00
General Fund to State Library Fund.....			147,950 00
General Fund to Market Commission Fund.....			18,620 00
General Fund to Teachers' Permanent Fund.....			317,232 22
Teachers' Permanent Fund to Teachers' Retirement Salary Fund.....			371,750 00
General Fund to Sacramento State Building, Interest and Sinking Fund.....			170,000 00
General Fund to Vocational Rehabilitation Fund.....			50,000 00
General Fund to Vocational Education Fund.....			30,054 51
General Fund to State University Fund.....			176,088 29
Junior College Fund to School Fund.....			2,014,649 32
General Fund to School Fund.....			755,761 32
General Fund to High School Fund.....			12,471,590 40
General Fund to Pacific Colony Contingent Fund.....			3,303,982 35
Veterans' Welfare Fund to General Fund.....	450,000 00		50 00
Veterans' Farm and Home Building Fund to General Fund.....	450,000 00		
General Fund to San Francisco Seawall Sinking Fund, a-c interest.....			10,349 99
General Fund to Second San Francisco Seawall Sinking Fund, a-c interest.....			60,000 00
General Fund to Third San Francisco Seawall Sinking Fund, a-c interest.....			20,000 00
General Fund to India Basin Sinking Fund, a-c interest.....			5,686 66
General Fund to San Francisco State Building, Interest and Sinking Fund, a-c redemption.....			34,400 00
General Fund to San Francisco State Building, Interest and Sinking Fund, a-c interest.....			20,000 00
General Fund to University of California Building, Interest and Sinking Fund, a-c redemption.....			76,500 00
General Fund to University of California Building, Interest and Sinking Fund, a-c interest.....			40,000 00
General Fund to State Highway Interest and Sinking Fund, a-c redemption.....			624,000 00
General Fund to State Highway Interest and Sinking Fund, a-c interest.....			400,000 00
General Fund to Second State Highway Interest and Sinking Fund, a-c redemption.....			675,000 00
General Fund to Second State Highway Interest and Sinking Fund, a-c interest.....			375,000 00
General Fund to Third State Highway Interest and Sinking Fund, a-c redemption.....			1,348,034 00
General Fund to Third State Highway Interest and Sinking Fund, a-c interest.....			141,435 00
Bond Investment Fund to General Fund.....	91,323 12		
Tax Land Fund to Veterans' Dependents Education Fund.....			91,323 13
Real Estate Commission Fund to General Fund (for 1922).....			1,939 91
General Fund to Veterans' Farm and Home Building Fund.....	42,990 97		
Ballot Paper Revolving Fund to General Fund.....	63 00		
Total transfers.....	\$1,173,257 07	\$25,362,610 42	\$26,535,867 49
Total receipts, including transfers.....	\$41,201,342 79	\$65,501,864 92	\$107,929,602 73

RECEIPTS BY COUNTIES.

Showing Amount Each County Contributed to Certain Receipts Appearing in Statement No. 1.

Counties	Property tax delinquencies General Fund	Poll tax	Inheritance tax	State school lands, sixteenth and thirty-sixth sections, principal	State school lands, sixteenth and thirty-sixth sections, interest	Payments account Whittier School	Payments account Preston School of Industry	Payments account Sonoma State Home	Payments account California School for Girls	Payments account Pacific Colony	Estates of deceased persons	Penalties state school lands delinquent interest	Sale of tax deeded lands	Total
Alameda	\$952 03	\$4 00	\$210,233 59			\$5,849 23	\$8,624 34	\$44,297 00	\$1,784 26		\$1,191 95		\$237 00	\$272,938 77
Alpine					\$184 40									184 40
Amador	232 10		3,931 07		16 60			740 00				\$0 55		4,920 32
Butte	88		1,017 10		159 11	495 05	251 33	2,130 00	321 48				2 42	4,378 37
Calaveras	28 08	12 00	338 67	\$334 80	108 00			480 00					80 66	1,382 21
Colusa	34 81				216 41			720 00				5 44		976 66
Contra Costa			1,929 37				\$13 20	3,640 00	17 98					6,400 55
Del Norte	62		208 68					120 00						329 30
El Dorado	07		21 33	20 40	253 98	3,586 28	82 58	540 00			812 51	19 00		1,749 87
Fresno	169 44		74,992 95		822 94	3,586 28	4,035 74	10,350 00	980 64	\$33 34	327 90	29 66	1 23	95,330 12
Glenn			3,082 68		31 69	362 37		1,240 00				45		4,717 19
Humboldt	6 18	4 00	4,571 85		11 20	1,147 70	1,967 48	2,150 00	2,632 42				116 11	12,606 94
Imperial	30		386 55	1,811 00	4,960 55	928 54	1,777 51	1,440 00	413 81			343 38		12,301 64
Inyo			1,003 62	240 00	881 24		190 30	1,200 00	1,698 63			32 98		3,246 77
Kern	173 67		6,163 93	5,426 29	2,934 09	2,393 68	3,023 02	3,760 00	2,317 27		10,283 36	94 15		36,589 46
Kings			1,060 98			729 42	626 22	1,500 00						3,916 62
Lake	85 34				83 79			600 00					8 40	777 33
Lassen	44 97	24 00	476 76	635 56	919 80	492 26	105 16	600 00						3,298 51
Los Angeles	226 30	17 62	1,458,157 54		272 19	19,621 34	19,459 49	40,539 00	7,712 80	2,914 77	22,163 23	2 37	245 74	1,571,337 69
Madera	28 94		845 33		240 08	367 10	1,240 00	1,240 00	169 07		1,181 67		39 53	4,351 72
Marin			33,999 35		70 32		51 62	1,510 00	240 00					35,871 29
Mariposa	14 35		187 92	288 00	135 72			280 00				1 73	11 85	919 57
Mendocino	21 14		1,843 92	402 63	398 66	452 90		1,080 00						4,199 25
Merced	09		3,192 85	480 00	124 48	578 77	240 00	900 00	360 00				15	5,776 34
Modoc	38 29	32 00	144 93	396 15	444 19			440 00						1,051 37
Mono			1,672 19									102 38		6,215 76
Monterey	283 20		26,110 89		1,299 14	1,036 15	242 71	2,400 00	401 75			54 98	449 64	32,278 46
Napa	12 24		11,503 06			568 96		2,048 00	195 93				1 18	14,329 37
Nevada	6 17		277 00			113 33		2,040 00			626 72		2 61	3,065 83
Orange			11,419 74		2 80	3,449 21	4,077 93	2,120 00	1,789 02	101 33				22,960 03
Placer	74		2,078 79	353 09	111 15		584 88	3,200 00	149 68			4 57		6,482 90
Plumas	34 57		150 28		22 40			480 00						687 25
Riverside	16 07	16 00	12,896 17	877 06	2,397 83	1,177 18	1,201 26	2,006 00	1,226 24	310 67		66 01	138 10	22,328 59
Sacramento	1 11		24,797 22			1,599 08	4,963 37	14,720 00	1,791 70		1,013 88			48,886 36
San Benito	44 84		4,303 62	1,548 34	543 54			120 00				16 08		6,576 42
San Bernardino			10,126 15	2,241 86	6,065 22		3,085 26	3,570 00	1,783 45	40 00		81 63		30,711 84
San Diego	114 49	4 00	93,350 43	180 00	1,002 35	5,575 69	6,579 89	7,990 00	2,872 97	503 09		78 34	156 25	118,407 50
San Francisco			1,884,138 85			3,626 90	8,453 36	87,762 50	4,421 32		18,749 21			2,007,152 14
San Joaquin	17 57		88,507 14			1,022 53	1,109 02	8,905 00	750 99		19,793 69			120,195 96
San Luis Obispo	71 79		2,180 38	607 09	1,360 04	4 52		1,390 00	175 07		5,778 96	36 82	487 05	14,167 18
San Mateo	16		156,894 25			938 25	923 59	3,710 00	454 84				07	162,921 16
Santa Barbara	205 97	8 00	93,987 15			1,653 30	2,414 43	7,800 00	954 88		443 77		56 53	107,324 03
Santa Clara	04		264,824 91	98 33	63 66	4,895 34	2,088 71	13,255 00	880 07		834 68			286,940 74
Santa Cruz			109,511 11		14 58	480 00	162 55	3,750 00			1,343 03			115,261 30
Shasta	87 87	12 00	2,997 53	108 00	402 40		352 74	1,510 00	109 99		885 41	21 16	13 21	6,500 31
Sierra	42 61												9 13	51 74
Siskiyou	10 74		912 45	299 00	688 41	303 99	250 67	2,600 00				2 58	33 36	5,101 20
Solano	10 88		1,094 48			820 77	323 57	4,020 00	407 74		1,006 00			7,683 44
Sonoma	13 44		101,511 54	39 15	40 13	365 51	557 92	15,407 50	239 35				34 25	118,208 79
Stanislaus			11,023 22	398 07	75 60	808 26	1,069 10	2,680 00	448 39					16,502 64
Sutter			1,938 26				207 74				42 97			2,468 97
Tehama			684 83	416 00	440 78	50 71		525 00				6 91		2,124 23
Trinity			326 32	360 00	5 60			240 00						931 92
Tulare	102 29	8 00	19,252 03	800 00	527 86	1,729 16	1,475 93	3,400 00	541 19			10 62	25 74	27,872 82
Tuolumne	10 23		5,191 22		33 04		13 34	160 00			2,282 81	3 03	20 02	7,713 69
Ventura			17,865 16		31 30	937 42	241 33	720 00					4 31	19,799 81
Yolo			7,992 58	20 00	52 90		54 08	1,660 00						10,433 87
Yuba			2,457 25	238 35	176 22	30 67	581 55	1,260 00	240 00		1,272 41			6,256 45
Totals	\$3,148 62	\$141 62	\$4,777,950 35	\$22,809 14	\$30,202 59	\$71,223 69	\$85,987 13	\$323,315 00	\$36,610 49	\$3,903 20	\$92,148 60	\$1,014 82	\$1,939 91	\$5,451,395 16



Interest on bonds in trust for schools, School Fund					426,775 79
Interest and redemption bonds, School Land Fund					329,347 47
Interest on bonds in trust for State University, University Fund					49,845 00
Interest and redemption bonds:					
Estate Decedent Persons Fund					31,585 51
Dissolved Savings Bank Fund					3,377 30
Compensation Insurance Fund					288,785 66
Teachers' Permanent Fund					89,404 00
Interest on bonds in trust for General Fund, Bond Investment Fund					315,313 62
Interest on bonds:					
Nurses' Registration Fund					1,052 50
Sacramento State Building Interest and Sinking Fund					10,800 00
Torrans Title Assurance Fund					800 00
Sale of bonds, General Fund (surplus)	4,463,500 00	7,000,000 00			
Accrued interest, General Fund (surplus)		75,669 45			
Sale of bonds:					
Compensation Insurance Fund					
Teachers' Permanent Fund					811,375 57
Third State Highway Fund					7,000,000 00
Accrued interest, Third State Highway Interest and Sinking Fund					34,999 70
Sale of bonds, Veterans' Farm and Home Building Fund					4,035,970 25
Refund, account purchase of bonds, Compensation Insurance Fund					72 76
County Treasurers:					
Property tax delinquencies	9,883 17				83 22
Poll tax delinquencies					
Inheritance tax	6,463,325 76				35,821 14
Sale of school lands (16th and 36th sections) principal					36,088 50
Sale of school lands (16th and 36th sections) interest					1,455 27
Penalties on school lands (delinquent interest)					2,303 73
Sale of tax-deeded lands:					
Whittier School (care of inmates)	72,001 35				
Preston School (care of inmates)	86,157 02				
California School for Girls (care of inmates)	35,220 36				
Sonoma Home (care of inmates)	343,171 50				
Pacific Colony (care of inmates)					
Estate decedent persons (county treasurers and public administrators)					
Inyo County, royalty on minerals					168,900 62
Sundry counties and Reclamation Board, Sacramento and San Joaquin					5,094 00
Drainage District Fund No. 1					62,335 06
Reclamation Board, Sacramento and San Joaquin Drainage District					
Fund No. 2					
Sacramento County and Reclamation Board, Sacramento and San					1,978 27
Joanquin Drainage District Fund No. 3					14 40
Reclamation Board, Sacramento and San Joaquin Drainage District					
Fund No. 4					
Sacramento County, Sacramento and San Joaquin Drainage District					
Fund No. 5					
Sundry counties and Reclamation Board, Sacramento and San Joaquin					53,454 54
Drainage District Fund No. 6					5,564 75
Reclamation Board Revolving Fund					

STATEMENT No. 2—Continued.

Receipts into State Treasury for the Seventy-fifth Fiscal Year Ending June 30, 1924—(Continued.)

	General fund			Special funds		
	Income for general government	Income for general government, refunds	Special accounts not applicable to use for general government	Special accounts that relieve appropriations	Those that relieve appropriations	For special purposes only
Reclamation Board, Sacramento and San Joaquin Drainage District, Fund No. 6 Emergency Fund						
Special payment, Monterey County						\$237 33
Marblehead Land Company, Condensation Fund (special deposit)						300 00
Study committee, ethics, colleges, etc., teachers' pension fees						204,742 61
Kern County, refund account orphans						
Secretary of State, office fees	126,287 79					
Corporation license tax	1,263,987 31	\$50 00				
Sale of ballot paper						
Candidates filing fees						
Refunds						
Surveyor General, fees (General Fund)	117 57	125 00				14,827 86
Rent of agricultural lands	6,844 46					
Rent of mineral lands						
Permit fees, mineral lands						
Sale of scrap						
Rent of submerged lands						
Refunds						
Clerk of Supreme Court, fees	8,010 08	507 50			\$2,002 52	
Refunds						
Clerk, First District Court of Appeal, fees	1,580 88	500 00			1,580 87	
Clerk, Second District Court of Appeal, fees	2,657 29				2,657 26	
Refunds, First District Court of Appeal					50 00	
Clerk, Third District Court of Appeal, fees	404 75				404 75	
Fines						
Refund						
San Francisco Harbor Commission, receipts					2,807,052 90	
Insurance Commissioner, receipts					62,007 40	
Refunds						
Corporation Commissioner, receipts					342,080 42	
Fish and Game Commission, receipts					555,252 05	
Refunds						
Board of Medical Examiners, receipts					180,408 41	
Board of Dental Examiners, receipts					17,208 00	
Board of Pharmacy, receipts					84,800 47	
Board of Optometry, receipts					6,967 46	

STATEMENT No. 2 Continued.

Receipts into State Treasury for the Seventy-fifth Fiscal Year Ending June 30, 1924 - (Continued.)

	General fund			Special funds		
	Income for general government	Income for general government, refunds	Special accounts not applicable to use for general government	Special accounts that relieve appropriations	Those that relieve appropriations	For special purposes only
Department of Education, sale of diplomas, etc.						
Sale of bulletins	\$11,118.00	\$1,461.00				
Administrative fund	380.00			\$2,200.00		\$16,970.00
Receipts, Contingent Fund						
Refunds, etc., General Fund		3,843.26				12,024.00
Refunds, Vocational Education Fund						
Refunds, Teachers' Permanent Fund						4,002.63
Refunds, Teachers' Retirement Salary Fund						603.74
Refunds, Vocational Rehabilitation Fund						
Refunds, Vocational Rehabilitation Fund			\$6,911.70			
Department of Finance, Board of Control, fire-trails, contributions						
Refund to officers, refunds	722.00	37,117.45				
Sale of old printing office	400.00					
Sale of condemned auto	4,088.20					
Sale of river boat can funds	11,086.88	36,363.65				
Miscellaneous						
Department of Finance, Division of Printing, receipts					\$503,366.01	319,924.64
Purchasing Department Revolving Fund					1,265.29	
Division of Libraries, receipts, etc.						
Refunds, General Fund		1,079.07				
Napa State Farm, receipts						
Refunds, etc., Emergency Revolving Fund		280,018.24				
Division of Motor Vehicles, licenses, Motor Vehicle Fund						
Refunds						
Refunds						
Refunds						
Fees, Testing Fee Fund						838,481.91
Fees, Signal Device Testing Fee Fund						13,236.33
Fees, Motor Vehicle Testing Fee Fund						275,073.27
Licenses, Motor Vehicle Fund, Act 1923						4,343.55
Refunds						300.00
Refunds						300.00
Licenses, Chauffeurs and Operators, Motor Vehicle Fund, Act 1923						1,000.00
Refunds						4,050.00
Refunds						5,605,086.26
Refunds						4,552.31
Refunds						178,894.50
Refunds						335.18
Department of Public Works, Division of Engineering and Irrigation, refunds, etc.		8,807.02				
Division of Architecture, refunds, General Fund		1,421.77				

Refunds, Architectural Revolving Fund					91,612 74
Refunds, Railroad Commission Fund					
Refunds, San Francisco State Building Fund					37 09
Refunds, Fish and Game Preservation Fund				1,032 65	
Refunds, Sacramento State Building Fund					953 51
Refunds, State Agricultural Society Contingent Fund				12 26	
Refunds, Petroleum and Gas Fund				19 00	
Refunds, Stockmen Hospital Contingent Fund				95 90	
Refunds, Napa Hospital Contingent Fund					
Division of Highways and California Highway Commission, refunds:					
Second State Highway Fund					194,534 61
Third State Highway Fund					1,665,089 76
Motor Vehicle Fund					108,728 80
Contributions, Highway Commission General Fund					284,267 46
Refund, General Fund					
Contribution, Lassen County			10,306 16		
Division of Water Rights, fees:					
Refunds, General Fund					
Refunds, Water Commission Revolving Fund			4,000 00		
Contribution, Sacramento and San Joaquin Water Supervisor Fund			1,500 00		
Contribution, San Jomas Fund			25,378 01		189 19
Contribution, San Gabriel River Fund			200 00		
Contribution, Hat Creek Watermaster's Fund			500 00		
Contribution, 1923 Salinity Fund			17 00		
Refund, 1923 Salinity Fund			162,718 13		61,588 91
Refund					
Division of Land Settlement, and Land Settlement Board, receipts			30,000 00		
Refund					
Department of Labor and Industrial Relations, Division of Workmen's Compensation Insurance and Safety:					
Receipts, Compensation Insurance Fund					5,815,372 96
Receipts, Industrial Accident Fund				2,299 15	
Receipts, Accident Prevention Fund				21,528 57	
Refunds, General Fund				23,365 00	
Division of Labor, receipts					
Refunds					
Division of Immigration and Housing, refunds:					
Division of Industrial Welfare, contributions to:					
Cannery's Audit Fund			7,601 13		
Contribution, California Walnut Growers' Fund			250 00		
Refunds					
Department of Institutions, receipts			1,058 42		
From appropriations of various institutions for support					
Refunds			1,130 01		
Sundry banks, unclaimed deposits			3,777 53		22,416 96
L. Marre, rent of mine					
Morgan Oster Company, rent of submerged lands					
Board of Forestry, receipts, etc., General Fund			1,845 44		
Receipts, Fire Prevention Fund					
University of California, refunds, General Fund					6,934 78
Refunds, State University Fund			115,294 26		208,305 23
Sale of reports, School Fund					13 00

STATEMENT No. 2—Continued.

Receipts into State Treasury for the Seventy-fifth Fiscal Year Ending June 30, 1924—Continued.

	General fund				Special funds	
	Income for general government	Income for general government, refunds	Special accounts not applicable to use for general government	Special accounts that relieve appropriations	Those that relieve appropriations	For special purposes only
San Quentin Prison, receipts, Prison Fund.....					\$42,571 10	\$312,218 75
Receipts, Jute Revolving Fund.....						152,340 98
Refunds, Manufacturing Revolving Fund.....						
Folsom Prison, receipts, Folsom Prison Fund.....		\$2,144 80			21,437 84	
Refunds.....		6,878 29			1,492 81	
Preston School of Industry, receipts.....		2,294 80			11,135 57	
Refunds.....		2,319 28			482 08	
Whittier State School, receipts.....		538 10			112,912 30	
Training School for Girls, receipts.....		387 02			31,235 59	
Refunds.....		33 20			131,634 67	
Agnew's Hospital, receipts.....					40,714 46	
Mendocino Hospital, receipts.....		4,531 50			51,483 42	
Refunds.....		4,187 72			97,059 37	
Napa Hospital, receipts.....		1,925 26			98,166 91	
Refunds.....		1,572 55			5,737 84	
Norwalk Hospital, receipts.....		2,948 18			1,117 18	
Refunds.....		8,681 83			95,208 70	
Sonoma Home, receipts.....					6,412 74	
Refunds.....					11,074 21	
Southern California Hospital, receipts.....						
Refunds.....						
Stockton Hospital, receipts.....						
Refunds.....						
Pacific Colony, receipts.....						
Refunds.....						
Industrial Farm for Women, receipts.....						
Refunds.....						
Home for Adult Blind, receipts, etc.....						
Refunds.....						
School for Deaf and Blind, receipts.....						
Refunds.....						
California Polytechnic School, receipts.....						
Refunds.....						

Chico Teachers College, receipts				1,355 77	
Refunds					
Fresno Teachers College, receipts			2,635 29		
Refunds					
Humboldt Teachers College, receipts			587 76		
Refunds					
San Diego Teachers College, receipts					
Refunds			596 70		
San Francisco Teachers College, receipts					
Refunds			250 00		
San Jose Teachers College, receipts					
Refunds			3,507 48		
Santa Barbara Teachers College, receipts					
Refunds			923 33		
Veterans' Home receipts					
Refunds					
Veterans' Welfare Board, receipts					
Refunds			47,890 83		
Sundry counties and cities, refunds account excess payment on bonded indebtedness					
Edward Grovenuller, conscience money		664 47			
M. G. Papozian, conscience money		40 00			
Attorney General, refunds					8 00
Adjutant General, refunds		1,537 50			
Civil Service Commission, refunds			739 53		
Board of Charities and Corrections, refunds			555 14		
Board of Criminal Identification, refunds			508 91		
Legislative Counsel Bureau, refunds			726 21		
Women's Relief Corps Home, refunds		21 19	250 00		
A. A. Ohlman, Chief Clerk Assembly, refunds			12 50		
E. B. Rugh, refund			601 61		
Sundry sheriffs, refunds			322 67		
A. Beck, Secretary of Senate, refunds			128 53		
J. H. Cragin, refund			69 05		
Curly-Bristol Company, refund			32 50		
J. Campbell, refund			186 67		
W. S. Englund, refund			12 00		
Fidelity and Deposit Company of Maryland, refund			30 00		
S. Jernigan, sheriff, refund			5 00		
M. Latimer, executrix, refund			58 40		
E. V. Lesky, refund			9 00		
C. W. Miller, Superior Judge, refund			13 40		
			360 63		
			6 70		
					294,840 85

STATEMENT No. 2 Concluded.

Receipts into State Treasury for the Seventy-fifth Fiscal Year Ending June 30, 1924 - Concluded.

	General fund				Special funds	
	Income for general government	Income for general government, refunds	Special accounts not applicable to use for general government	Special accounts that relieve appropriations	Those that relieve appropriations	For special purposes only
P. J. McCormick, Superior Judge, refund	-	\$70.40	-	-	-	-
Friend Wm. Richardson, Governor, refund	-	12.50	-	-	-	-
Mrs. S. E. Smith, refund	-	48.60	-	-	-	-
S. S. Silkwood, refund	-	29.05	-	-	-	-
Charles R. Thomas, agent, refund	-	9.00	-	-	-	-
W. Werhowski and Company, refund	-	23.07	-	-	-	-
Totals	\$45,412,268.53	\$5,217,614.91	\$7,320,757.73	\$9,064.50	\$6,087,704.03	\$40,271,918.89
Total receipts						
Cancelled warrants			2,218.23			
Grand totals	\$45,412,268.53	\$5,217,614.91	\$7,322,975.96	\$9,064.50	\$6,087,704.03	\$40,271,918.89
Transfers from page 95. Last seven columns not applicable to heading given here.	277,925.33	285,354.15				
	\$45,690,193.86	\$5,502,969.06				

SUMMARY.

Total receipts	\$105,219,928.59
Cancelled warrants	2,218.23
Transfers	38,054,461.84
Total transactions	\$143,276,598.66

Transfers—Seventy-fifth Fiscal Year.

Transferred from—	Transfers to the General Fund			
	Income for general government	Income for general government refunds	Loaned to General Fund	Return of money borrowed from General Fund
Bond Investment Fund to General Fund	\$157,637 81		\$85,000 00	
Real Estate Commission Fund to General Fund	117,366 12			
Veterans' Home Fund to General Fund		\$200 00		
Insurance Commissioner's Special Fund to General Fund	2,901 40		400,000 00	
Corporation Commission Fund to General Fund			1,875,000 00	
Motor Vehicle Fund to General Fund			300,000 00	
San Francisco Harbor Improvement Fund to General Fund			20,000 00	
Dissolved Savings Bank Fund to General Fund			40,000 00	
Jute Revolving Fund to General Fund			50,000 00	
State Library Fund to General Fund			50,000 00	
Petroleum and Gas Fund to General Fund			50,000 00	
Pacific Colony Contingent Fund to General Fund			50,000 00	
Teachers' Permanent Fund to General Fund			20,000 00	
Sacramento and San Joaquin Drainage District Fund No. 6 Emergency Fund to General Fund (Chap. 556, 1919)		285,147 75		\$30,000 00
Sonoma Home Contingent Fund to General Fund		6 40		
Totals	\$277,925 33	\$285,354 15	\$3,090,000 00	\$30,000 00

Transfers—Seventy-fifth Fiscal Year—Continued.

Transferred from—	Transfers to sundry funds				
	Transfers from General Fund account appropriations or fixed charges	Transfers from sundry funds account appropriations or fixed charges	For special purposes only	Return of loans made to the General Fund	Borrowed from the General Fund
San Francisco Harbor Improvement Fund to San Francisco Seawall Sinking Fund-----					
To Second San Francisco Seawall Sinking Fund-----		\$59,800 00			
To Third San Francisco Seawall Sinking Fund-----		360,000 00			
To India Basin Sinking Fund-----		120,000 00			
General Fund to Veterans' Home Fund-----		34,120 00			
To State Library Fund-----	\$251,745 00				
To Teachers' Permanent Fund-----	122,970 00				
Teachers' Permanent Fund to Teachers' Retirement Salary Fund-----	238,897 52		\$404,111 16		\$30,000 00
General Fund to Sacramento State Building Interest and Sinking Fund-----	120,000 00				
To Vocational Rehabilitation Fund-----	29,746 35				
To Vocational Education Fund-----	157,164 81				
To State University Fund-----	2,155,674 77				
Junior College Fund to School Fund-----		582,744 90			
General Fund to School Fund-----	13,559,236 49				
To High School Fund-----	3,765,691 44				
To San Francisco State Building Interest and Sinking Fund-----	53,600 00				
To University of California Building Interest and Sinking Fund-----	114,700 00				
To State Highway Interest and Sinking Fund-----	1,008,000 00				
To Second Highway Interest and Sinking Fund-----	1,033,125 00				
To Third Highway Interest and Sinking Fund-----	1,750,425 30				
To Interest and Sinking Fund-----	141,435 00				
Bond Interest Fund to School Land Fund-----			157,657 81		
Tax Land Fund to Veterans' Dependents Education Fund-----			2,303 73		
General Fund to Veterans' Farm and Home Building Fund-----	750,000 00				
General Fund to School Book Fund-----	576,983 33				
Operators' License Fund to Motor Vehicle Fund-----			30,659 30		
Aircraft Fund to Motor Vehicle Fund-----			113 45		

Aircraft Operators' Fund to Motor Vehicle Fund					
Sacramento and San Joaquin Drainage District Fund No. 1 to Sacramento Drainage District Fund					
General Fund to Sacramento and San Joaquin Drainage District Fund No. 6 Emergency Fund	895,147 75			1 89	
General Fund to Corporation Commission Fund					\$400,000 00
To Motor Vehicle Fund					1,875,000 00
To San Francisco Harbor Improvement Fund					500,000 00
To Bond Investment Fund					85,000 00
To Dissolved Savings Bank Fund					20,000 00
To Jute Revolving Fund					90,000 00
To State Library Fund					50,000 00
To Petroleum and Gas Fund					50,000 00
To Pacific Colony Contingent Fund					20,000 00
San Francisco Seawall Sinking Fund to San Francisco Harbor Improvement Fund	5,000 00			398 74	
General Fund to Board of Equalization Emblem Revolving Fund					
Railroad Commission Trust Fund to Railroad Commission Fund		2,253 33			
School Land Fund to Dissolved Savings Bank Fund				297 86	
School Fund to School Land Fund				137 50	
Motor Vehicle Fuel Fund to State Highway Maintenance Fund				2,766,943 03	
Totals	\$26,729,542 76	\$1,158,918 23	\$3,362,711 37		\$3,090,000 00

STATEME

Showing Amount of Each Appropriation, Amount Expended, Amount

Year, Ending J

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
LEGISLATIVE			
<i>Senate.</i>			
905-1921	Salaries, Senators.....		\$40,000 00
905-1921	Mileage, Lieutenant Governor and Senators.....		4,400 00
905-1921	Contingent expenses.....		15,000 00
	By amount returned.....		98 41
905-1921	Pay, Officers, Clerks, etc.....		50,000 00
	By amount returned.....		26 50
<i>Assembly.</i>			
905-1921	Salaries, Assemblymen.....		\$80,000 00
905-1921	Mileage, Assemblymen.....		7,600 00
9-1923	Mileage, Assemblymen.....		64 00
905-1921	Contingent expenses.....		18,000 00
	By amount returned.....		421 12
905-1921	Pay, Officers, Clerks, etc.....		50,000 00
	By amount returned.....		73 50
<i>Legislative Printing.</i>			
193-1923	Printing, deficiency 45th session.....		\$95,000 00
905-1921	Printing, binding, etc.....		75,293 65
<i>Legislative Mailing.</i>			
2-1923	Mailing.....		\$3,000 00
Grand total amount expended during 74th fiscal year.....			
JUDICIAL.			
<i>Supreme Court</i>			
905-1921	Salaries, Justices.....	\$265 90	\$56,000 00
905-1921	Salaries, two Secretaries.....		6,000 00
905-1921	Salary, Reporter of Decisions.....	94 70	3,600 00
905-1921	Salaries, three Assistant Reporters of Decisions.....	154 80	6,600 00
905-1921	Salary, Librarian.....		1,500 00
905-1921	Salaries, two Phonographic Reporters.....		6,000 00
905-1921	Salaries, two Bailiffs.....	103 20	4,800 00
905-1921	Salary, Clerk.....		5,000 00
905-1921	Salary, Chief Deputy Clerk.....	25 80	3,000 00
905-1921	Salaries, six Deputy Clerks.....	493 70	14,400 00
905-1921	Salary, Stenographer to Clerk.....	58 05	1,800 00
905-1921	Pay, Porter (Sacramento).....		1,080 00
905-1921	Postage and contingent expenses.....	47 60	1,500 00
905-1921	Postage and contingent expenses, Clerk.....	1,356 13	2,000 00
905-1921	Printing, etc., Clerk.....	532 48	1,250 00
905-1921	Expenses (Sec. 47, C. C. P.).....	2,021 00	32,400 00
	By amount returned.....	15 00	6 77
	Uses, Supreme Court Library Fund.....		
<i>District Court of Appeal.</i>			
905-1921	Salaries, Justices.....	\$19 45	\$63,000 00
905-1921	Salaries, six additional Justices.....		42,000 00
905-1921	Salaries, three Clerks.....	154 80	9,900 00
905-1921	Salaries, five Deputy Clerks.....	2,537 60	12,000 00
905-1921	Salaries, five Bailiffs.....	172 25	10,000 00
905-1921	Salaries, five Phonographic Reporters.....	258 00	15,000 00
905-1921	Pay, three Porters.....	987 10	3,600 00
905-1921	Pay, Porter, First District.....	154 85	1,800 00
905-1921	Salaries, Secretaries, First District, Division No. 1.....	43 52	3,600 00
905-1921	Salaries, Secretaries, First District, Division No. 2.....		3,600 00
905-1921	Salaries, Secretaries, Second District, Division No. 1.....	150 00	3,600 00
905-1921	Salaries, Secretaries, Second District, Division No. 2.....		3,600 00
905-1921	Salaries, Secretaries, Third District.....		3,600 00
905-1921	Postage, etc., Clerk, First District.....	222 72	1,500 00
905-1921	Postage, etc., Clerk, Second District.....	738 89	1,500 00
905-1921	Postage, etc., Clerk, Third District.....	202 19	750 00
	By amount returned.....		20 00
905-1921	Printing, etc., Clerk, First District.....	415 85	1,200 00
905-1921	Printing, etc., Clerk, Second District.....	500 25	1,200 00
905-1921	Printing, etc., Clerk, Third District.....	44 65	600 00
905-1921	Rent, First District, Division No. 2.....		1,652 50
905-1921	Expenses, Justices pro tem.....	745 10	1,000 00
	Uses, Library Fund, District No. 1.....		
	Uses, Library Fund, District No. 2.....		
	Uses, Library Fund, District No. 3.....		

==

t

91

35

11

$$\frac{00}{37}$$

58

RECEIPTS BY COUNTIES.

Showing Amount Each County Contributed to Certain Receipts Appearing in Statement No. 2.

Counties	Property tax delinquencies General Fund	Poll tax	Inheritance tax	State school lands, sixteenth and thirty-sixth sections, principal	State school lands, sixteenth and thirty-sixth sections, interest	Payments account Whittier School	Payments account Preston School of Industry	Payments account Sonoma State Home	Payments account California School for Girls	Estates of deceased persons	Penalties state school lands delinquent interest	Sale of tax deeded lands	Special payment to General Fund	Total
Alameda	\$1,323 88		\$219,351 29			\$6,463 85	\$7,846 58	\$48,197 00	\$2,639 88	\$4,392 14		\$2 78		\$290,217 40
Alpine			15 77	\$280 00	\$156 40			720 00						436 40
Amador	56 69		16,051 16	1,296 00	13 90			2,400 00						806 36
Butte	10 27		81 96		81 35	244 00	333 88	500 00	140 38	196 31				20,753 35
Calaveras	194 83	\$3 00	1,820 89		64 80	234 19		750 00			\$1 08	101 61		1,181 47
Colusa			2,208 24			51 03		997 49						2,635 73
Contra Costa	557 99		375 87					180 00	240 00	516 38				8,936 13
Del Norte	32 21		712 73	20 40	157 72			260 00						712 60
El Dorado	153 57		25,444 41	602 03	912 26	3,641 34	4,853 49	12,610 00	1,921 84	6 00	27 93			1,304 42
Fresno	75 21		481 26		71 74	228 00		1,560 00						50,094 51
Glenn	2 00		12,000 21		11 20	1,088 27	1,074 00	2,660 00	1,368 23			46 75		18,257 59
Humboldt	24 93	4 00	1,073 63	1,800 89	6,155 20	183 20	1,154 35	1,640 00	494 01	4,729 07	522 93			17,756 00
Imperial	1 82		2,734 04		360 79	65 16	194 84	1,100 00	204 00	1,591 18	13 82			7,311 83
Inyo			7,595 76	863 20	2,639 27	2,046 33	1,283 11	4,380 00	2,429 12		78 25			6,484 73
Kern	230 67	12 00	10,179 17			649 83	888 06	1,500 00				92		21,557 71
Kings			5,199 69	936 93	449 78			600 00	51 02			6 20		13,217 98
Lake	68 21				845 72	469 41	299 36	280 00						13,217 98
Lassen	209 26	20 00			304 59		25,606 08	43,216 00	6,472 45	35,455 41	13 72	122 16		2,196,286 15
Lus Angeles	314 33	24 22	2,058,882 60	562 90	40 00	25,311 69	212 36	1,760 00	102 66	394 95	11 01			3,186 27
Madera	11 35		289,108 05		302 64	15 67	135 38	1,800 00	170 59	417 65		46 35		291,232 69
Marin			112 84	240 00	101 64			40 00						858 48
Mariposa			8,568 02	30 00	372 13	15 48	13 33	760 00						9,779 72
Mendocino	20 76		2,662 05		79 04	294 19	245 16	900 00	578 74					4,750 18
Merced			86 13		330 00			590 00						1,045 50
Modoc	27 37	12 00		126 00	886 67						22 43			1,035 10
Mono			67,168 93	803 04	1,316 85	955 49	395 83	2,520 00	377 98		93 94	10 95	\$2,673 72	76,534 29
Monterey	217 56		3,750 37		8 40		443 41	1,711 00	198 92					6,112 10
Napa			413 43				161 94	2,000 00		246 91		677 78		3,624 87
Nevada	124 81		20,757 02		5 60	3,642 10	5,321 90	2,010 00	2,167 15	3,542 53	1 81	14		33,903 77
Orange			1,711 35		53 64	65 81	309 38	3,200 00	117 98					9,015 33
Placer	12 69		233 65		22 40	21 94	21 94	540 00				68 24		908 20
Plumas			57,268 11	3,190 46	3,752 24	2,458 26	1,819 49	2,700 00	1,183 87	1,209 99	68 78	142 48		73,812 70
Riverside	19 02		38,904 03			1,271 60	3,355 08	15,390 00	1,191 29					60,134 80
Sacramento	22 80		2,452 41	834 76	439 67			120 00			23 76			3,893 77
San Benito	23 17		66,942 17	13,348 39	8,402 83	4,031 67	2,203 19	3,840 00	1,331 62		154 85			100,234 72
San Bernardino			109,239 52	1,938 49	1,816 46	3,769 94	6,810 66	9,450 00	1,506 03		110 64	171 12		135,483 13
San Diego	670 28		2,184,114 09			3,149 82	8,877 89	88,545 00	4,439 37	32,704 32				2,326,845 98
San Francisco	5,015 49		12,918 54			519 52	1,256 11	8,340 00	664 17	10,356 58				34,055 96
San Joaquin	1 04		16,806 25		1,987 83	139 35	1,158 06	1,320 00		11,230 34	100 87	244 94		33,035 95
San Luis Obispo	48 31		536,220 49			746 64	571 11	4,100 00	421 99					542,060 41
San Mateo	18		109,925 88		14 68	869 81	1,457 00	10,230 00	833 73					123,362 97
Santa Barbara	31 87		364,319 13	40 00	80 92	4,690 58	2,094 99	14,430 00	1,764 53	281 78	1 97			387,710 70
Santa Clara	6 80		19,511 99			348 21		3,760 00						23,813 75
Santa Cruz			2,170 20	8,392 00	959 32		407 73	1,590 00	240 00	131 06	112 96	33 43		14,055 02
Shasta	18 32				102 00							3 53		167 20
Siskiyou	1 67		405 39	299 00	467 11	150 07		2,100 00	7 10			275 70		3,780 66
Siskiyou	75 39		27,980 66			431 07	338 00	3,960 00	128 40	57 12				32,919 20
Solano	21 60		11,026 40		485 10	410 32	1,051 89	16,422 50	291 71			2 35		29,722 71
Sonoma	34 79		4,304 47		120 40	804 67	473 09	2,880 00	194 47					8,777 10
Stanslaus			7,623 62			79 34	49 66	330 00	129 03	226 34				8,441 63
Sutter	3 64		36 18		713 42	91 48	134 84	715 00		555 11	59 62			2,314 41
Tehama	8 76		304 49	64 00	56 64			240 00				303 37		1,100 84
Trinity	129 48		13,828 13		607 03	1,432 94	1,623 85	3,540 00	902 63	4,633 77	28 60	8 01		26,664 82
Tulare	51 86	8 00	4,032 24	92 65	11 88		6 00	160 00						4,331 06
Tuolumne	28 29		101,234 62		59 00	312 02	43 98	970 00	75 48					102,695 10
Ventura			6,853 34	20 00	61 64	308 80	230 58	1,920 00			5 44			9,399 80
Yolo			5,917 22		148 60		94 84	1,340 00	240 00	1,726 87		32 92		9,500 45
Yuba														
Totals	\$9,883 17	\$83 22	\$6,463,325 76	\$35,821 14	\$36,088 50	\$72,001 35	\$86,157 02	\$343,171 50	\$35,220 36	\$114,602 71	\$1,455 27	\$2,303 73	\$2,673 72	\$7,202,787 45

NT No. 3.

Unexpended, and Total Expended, During Seventy-fourth Fiscal
 une 30, 1923.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$40,000 00					
3,727 00				\$673 00	
10,724 41				4,374 00	
48,202 50				1,824 00	
					\$102,653 91
\$80,000 00					
7,664 00					
12,398 35				\$6,022 77	
49,643 00				430 50	
					149,705 35
\$22,862 77				\$72,137 23	
75,102 34				191 31	
					97,965 11
\$1,950 00				\$1,050 00	
					1,950 00
					\$352,274 37
\$55,957 00				\$308 90	
6,000 00					
3,600 00				94 70	
6,600 00				154 80	
1,500 00					
6,000 00					
4,800 00				103 20	
5,000 00					
3,000 00				25 80	
14,354 80				538 90	
1,800 00				58 05	
1,080 00					
60 78				136 82	
2,357 52				998 61	
486 85				1,295 63	
31,233 01				3,209 76	
	\$7,314 62				
					\$151,144 58
\$62,849 50				\$169 95	
42,000 00					
9,900 00				154 80	
9,600 00				4,937 60	
10,000 00				172 25	
15,000 00				258 00	
2,580 00				2,067 10	
1,800 00				154 85	
3,600 00				43 52	
3,600 00					
3,653 21				96 79	
3,522 59				77 41	
3,600 00					
1,196 94				525 78	
968 51				1,270 38	
587 40				384 79	
659 06				956 79	
839 10				861 15	
560 57				84 08	
1,499 58				152 92	
193 31				1,551 79	
	\$4,088 42				
	2,000 10				
	495 23				
					184,793 52

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
	<i>Superior Courts.</i>		
905-1921	State's portion, salaries of Superior Judges.....		\$291,000 00
	Grand total amount expended during 74th fiscal year.....		
	<i>EXECUTIVE.</i>		
	<i>Governor.</i>		
905-1921	Salary, Governor.....		\$50,000 00
905-1921	Salary, Private Secretary.....		5,000 00
905-1921	Salary, Executive Secretary.....		3,600 00
905-1921	Salary, Stenographer.....		2,000 00
905-1921	Salary, Messenger.....		1,500 00
905-1921	Postage, etc.....		9,200 00
905-1921	Special contingent, Secret Service.....		5,000 00
905-1921	Support, Governor's residence.....		8,750 00
905-1921	Printing, etc.....	\$411 30	750 00
413-1921	Paving alley, adjacent to Governor's residence.....	339 00	
426-1921	Repairs, etc., Governor's auto.....	628 18	
	By amount returned.....	10 56	
	<i>Lieutenant Governor.</i>		
905-1921	Salary.....		\$4,000 00
	Grand total amount expended during 74th fiscal year.....		
	<i>ADMINISTRATIVE.</i>		
	<i>Department of Finance.</i>		
905-1921	Salary, Members, Board of Control.....	\$833 30	\$15,000 00
905-1921	Support.....	37,289 30	316,726 00
	By amount returned.....	3,914 73	10,313 12
905-1921	Salaries, additional employees during legislature.....		10,760 00
	By amount returned.....		8 00
	<i>Department of Finance.</i>		
	(Division of Purchases and Custody.)		
	Purchasing Department Revolving Fund.....		
	<i>Division of Motor Vehicles.</i>		
	Expenses, Motor Vehicle Fund.....		
	Expenses, Transfers and Operators Fund.....		
	Expenses, Testing Fee Fund.....		
	Refunds, Motor Vehicle Fund.....		
	<i>Division of Printing.</i>		
	Support, State Printing Fund.....		
905-1921	Salary, Superintendent, State Printing.....		\$5,000 00
905-1921	Salary, Deputy Superintendent, State Printing.....		3,000 00
295-1921	Purchase of machinery, etc.....	\$503 19	
703-1921	Purchase of site and erection of building.....	42,939 14	
762-1917	Construction and equipment, State Printing Office.....	100,000 00	
5-1923	Completion of printing plant, deficiency.....		\$6,800 00
	<i>Division of Libraries.</i>		
905-1921	Salary, State Librarian.....		\$5,000 00
	Support, State Library Fund.....		
	<i>Secretary of State.</i>		
905-1921	Salary, Secretary of State.....		\$5,000 00
905-1921	Salary, Deputy Secretary of State.....	\$86 00	4,000 00
905-1921	Salary, Deputy Secretary of State.....	309 70	3,600 00
905-1921	Salary, Bookkeeper.....		2,400 00
905-1921	Salary, Keeper of Archives.....	75 25	2,000 00
905-1921	Salary, Statistician.....		2,400 00
905-1921	Salary, Superintendent and Cashier, Corporation License Tax Department.....	25 80	2,700 00
905-1921	Salary, Registrar.....	180 65	2,100 00
905-1921	Salary, Chief Recording Clerk.....	180 65	2,100 00
905-1921	Salary, Messenger.....	51 65	1,500 00
	By amount returned.....		375 00
905-1921	Pay, Porter.....	41 30	1,200 00
905-1921	Salaries, fourteen Clerks.....	3,333 95	25,200 00
905-1921	Salary, Special Legislative Clerk.....		500 00
905-1921	Postage, etc. (Exempt from Sec. 4).....		6,658 64
905-1921	Contingent and traveling.....	258 04	1,250 00
	By amount returned.....		90 00
905-1921	Printing, etc. (Exempt from Sec. 4).....		6,585 80

*Transferred on warrant to State Printing Fund.

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$340,152 60					\$340,152 60
					\$676,090 70
\$10,000 00					
5,000 00					
3,600 00					
2,000 00					
1,500 00					
9,162 20				\$37 80	
4,967 52				32 48	
8,662 28				87 72	
1,144 29				17 01	
				339 00	
628 92				9 82	46,665 21
\$4,000 00					4,000 00
					\$50,665 21
\$14,946 20				\$587 10	
292,627 05				75,616 10	
9,284 39				1,483 61	\$316,857 64
	\$301,494 65				301,494 65
	\$128,430 06				
	642,271 27				
	1,102 45				
	15,858 55				787,662 33
	\$601,508 83				
*\$5,000 00					
*3,000 00					
503 19					
25,152 21				\$17,786 93	
87,264 99		\$12,735 01			
33,207 68				53,592 32	755,636 90
\$5,000 00	\$138,083 76				143,083 76
\$5,000 00					
4,000 00				\$86 00	
3,600 00				309 70	
2,400 00					
2,000 00				75 25	
2,400 00					
2,700 00				25 80	
2,100 00				180 65	
2,100 00				180 65	
1,229 85				696 80	
1,200 00				41 30	
25,064 50				3,469 45	
500 00					
5,173 09				1,485 55	
1,295 18				302 86	
5,703 16				882 64	

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
<i>Secretary of State—Continued.</i>			
7-1923	Printing and distributing Constitutional Amendments, deficiency		\$31,823 06
905-1921	Printing and compiling State Roster		500 00
905-1921	Tabulating election returns	\$1,750 00	1,750 00
305-1921	Compiling, printing, etc., Constitutional Amendments	49,889 10	
	Candidates' filing fees receipts		7,270 00
430-1917	Equipment of vault	632 30	
	Purchase of ballot paper, Ballot Paper Revolving Fund		
<i>Controller.</i>			
905-1921	Salary, Controller		\$5,000 00
905-1921	Salary, Deputy	\$86 00	4,000 00
905-1921	Salary, Inheritance Tax Attorney (Sacramento)	309 70	3,600 00
905-1921	Salary, one Assistant Inheritance Tax Attorney (Sacramento)		2,700 00
905-1921	Salaries, two Assistant Inheritance Tax Attorneys (San Francisco)		6,000 00
905-1921	Salaries, two Assistant Inheritance Tax Attorneys (Los Angeles)		6,000 00
905-1921	Support and maintenance	17,194 17	57,595 00
	By amount returned	10 15	2 38
905-1921	Expenses, Inheritance Tax Department, general	6,537 78	33,750 00
905-1921	Expenses, Inheritance Tax Department, San Francisco	195 72	15,850 00
	By amount returned		270 00
905-1921	Expenses, Inheritance Tax Department, Los Angeles	1,550 35	11,200 00
<i>Treasurer.</i>			
905-1921	Salary, Treasurer		\$5,000 00
905-1921	Salary, Deputy		3,200 00
905-1921	Salary, Cashier		2,700 00
905-1921	Salary, Bond Officer		2,500 00
905-1921	Salary, Deposit Officer		2,500 00
905-1921	Salary, Bookkeeper		2,200 00
905-1921	Salary, Stenographer		1,500 00
905-1921	Salaries, four Watchmen	\$151 15	6,480 00
905-1921	Pay, Porter	41 30	1,200 00
905-1921	Postage, etc	458 96	2,000 00
	By amount returned		40 00
905-1921	Printing, etc.	326 75	950 00
<i>Attorney General.</i>			
905-1921	Salary, Attorney General		\$6,000 00
905-1921	Salary, Assistant		4,000 00
905-1921	Salary, Chief Deputy		4,000 00
905-1921	Salaries, nine Deputies	\$4,821 60	31,600 00
905-1921	Salary, Service Agent		1,800 00
905-1921	Salaries, two Clerks	561 30	3,600 00
905-1921	Salary, Phonographic Reporter		1,800 00
905-1921	Salaries, seven Stenographers	674 65	12,600 00
905-1921	Pay, Porter		540 00
905-1921	Postage, cost of suits, etc.	706 96	9,750 00
	By amount returned	450 00	7 00
645-1919	Purchase of Law Books	6 75	
905-1921	Purchase of Law Books	729 75	1,500 00
905-1921	Office rent, San Francisco	1,856 50	5,910 00
4-1921	Expenses, recovering escheated property		2,450 00
905-1921	Conserving state lands, etc.	504 54	1,000 00
<i>Surveyor General.</i>			
905-1921	Salary, Surveyor General		\$5,000 00
905-1921	Salary, Deputy	\$22 60	3,300 00
905-1921	Salaries, employees	9 85	13,590 00
	By amount returned		47 42
905-1921	Printing, etc.	609 49	1,350 00
303-1921	Reservation of minerals in State Lands	5,529 89	
905-1921	Traveling and contingent expenses	832 57	5,250 00
	By amount returned		22 50
<i>Board of Equalization.</i>			
905-1921	Salaries, members		\$16,000 00
905-1921	Salary, Secretary		4,000 00
905-1921	Pay, Porter		480 00
905-1921	Clerical assistance, etc.	\$5,801 81	15,000 00
	By amount returned		115 62
905-1921	Postage, etc.	93 91	625 00

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$31,823 06					
2,428 00				\$500 00	
49,889 10				1,072 00	
7,270 00					
		\$632 30			
	\$32,853 24				
					\$190,729 18
\$5,000 00					
4,000 00				\$86 00	
3,600 00				309 70	
2,700 00					
6,000 00					
6,000 00					
50,053 78				24,747 92	
20,841 10				19,466 68	
15,617 37				698 35	
9,644 96				3,105 39	
					123,457 21
\$5,000 00					
3,200 00					
2,700 00					
2,500 00					
2,500 00					
2,200 00					
1,500 00					
6,480 00				\$151 15	
1,200 00				41 30	
2,498 41				55	
1,276 75					
					31,055 16
\$6,000 00					
4,000 00					
4,000 00					
31,600 00				\$4,821 60	
1,732 25				67 75	
3,600 00				561 30	
1,800 00					
12,556 45				718 20	
540 00					
10,913 15				81	
3 90			\$2 85		
856 75				1,373 00	
4,302 05				3,464 45	
727 95				1,722 05	
1,467 81				36 73	
					84,100 31
\$5,000 00					
3,300 00				\$22 60	
13,527 42				119 85	
423 82				1,535 67	
2,230 62				3,299 27	
5,556 59				548 48	
					30,038 45
\$16,000 00					
4,000 00					
480 00					
13,085 36				\$7,832 07	
561 32				157 59	

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
<i>Board of Equalization—Continued.</i>			
3702 P. C.	Traveling, etc.	\$1,888 17	
3702 P. C.	Traveling, etc.		\$6,000 00
	By amount returned		152 58
905-1921	Printing, etc.	1,088 20	2,500 00
428-1921	Investigation, appraisements, etc.	16,419 57	
Grand total amount expended during 74th fiscal year			
<i>REGULATIVE.</i>			
<i>Railroad Commission.</i>			
905-1921	Salaries, Commissioners	\$1,089 05	\$40,000 00
	By amount returned		86 00
905-1921	Support, etc.	40,720 58	398,300 00
	Uses, Railroad Commission Fund		
<i>Insurance Commissioner.</i>			
905-1921	Salary, Commissioner		\$6,000 00
905-1921	Salary, Deputy		2,700 00
	By amount returned		188 71
	Rent, printing, etc., Insurance Commission Special Fund		
<i>Superintendent of Banks.</i>			
	Salaries, etc., State Banking Fund		
<i>Board of Health.</i>			
905-1921	Salary, Secretary		\$4,500 00
905-1921	Salary, Assistant Secretary		2,400 00
905-1921	Salary, Attorney		3,000 00
905-1921	Salary, Statistician		2,400 00
905-1921	Salary, Deputy Statistician		1,600 00
905-1921	Salary, Clerk	\$399 90	1,600 00
905-1921	Salary, two Copyists	114 34	1,800 00
	By amount returned		5 00
905-1921	Salary, Director Pure Food Laboratory		3,600 00
905-1921	Salary, Assistant Director Pure Food Laboratory		1,800 00
905-1921	Salary, Consulting Nutrition Expert		1,200 00
905-1921	Support, District Health Offices	1,543 79	13,750 00
905-1921	Traveling and contingent expenses	7,504 98	30,000 00
	By amount returned	362 86	5,067 07
412-1921	Dental Hygiene	10,236 20	
422-1921	Support, etc., Public Health Nurses	7,082 62	
905-1921	Support, Pure Food and Drug Laboratory	3,271 24	34,677 50
	By amount returned	69 70	4,677 40
905-1921	Salaries and expenses, Sanitary Inspectors	3,367 17	17,700 00
905-1921	Support, Hygienic Laboratory	5,754 47	43,495 00
	By amount returned		158 33
905-1921	Vital Statistics	4,037 58	21,000 00
	By amount returned		62 52
905-1921	Prevention of Contagious Diseases	3,369 42	20,325 00
905-1921	Support, Child Hygiene	7,258 47	19,280 00
417-1921	Malaria control	19,258 50	
Spec. Dep.	Support, Child Hygiene		24,871 12
	By amount received from U. S. government		25,800 00
905-1921	Support, Bureau of Social Hygiene	5,756 93	121 94
	By amount returned		
418-1921	Plague Parasitology	3,208 00	
905-1921	Support, Department of Sanitary Engineering	8,028 32	34,385 00
	By amount returned	43	34
423-1921	Bureau of tuberculosis:		
	Expenses	36,946 00	
	By amount returned	271 10	
	Aid	480,039 07	
	Uses, Nurses Registration Fund		
<i>Corporation Commissioner.</i>			
	Uses, Corporation Commission Fund		
<i>Building and Loan Commissioner.</i>			
	Salary, Commissioner, Building and Loan Inspection Fund		
	Salary, Chief Deputy, Building and Loan Inspection Fund		
	Salary, Deputy, Building and Loan Inspection Fund		
	Office expenses, Building and Loan Inspection Fund		
	Office rent, Building and Loan Inspection Fund		
	Traveling expenses, Building and Loan Inspection Fund		

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$476 36				\$1,411 81	
4,494 00				1,658 58	
2,446 08				1,142 12	
13,924 05				2,495 52	
					\$55,467 17
					\$2,819,582 76
\$35,914 10				\$5,260 95	
439,020 58	\$59,253 97				
					\$534,188 65
\$5,967 70				\$32 30	
2,250 00				638 71	
	\$61,591 67				
					69,809 37
	\$188,869 23				
					188,869 23
\$4,500 00					
2,400 00					
3,000 00					
2,400 00					
1,600 00					
1,600 00				\$399 90	
1,651 50				267 84	
3,600 00					
1,800 00					
1,200 00					
9,454 63				5,839 16	
27,653 81				15,281 10	
8,227 68				2,008 52	
5,223 62				1,859 00	
33,494 39				9,201 45	
13,760 78				7,306 39	
39,761 13				9,646 67	
19,880 08				5,220 02	
15,554 27				8,140 15	
19,332 30				7,206 17	
8,128 46				11,130 04	
				24,871 12	
21,609 11				10,069 76	
3,104 00				104 00	
27,115 98				15,298 11	
24,856 35				12,360 75	
155,611 35				324,427 72	
	\$14,970 62				
					471,490 06
	\$190,515 74				
					190,515 74
	\$4,000 00				
	2,500 00				
	2,400 00				
	1,791 08				
	1,110 00				
	1,544 44				
					13,345 52

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
	<i>Board of Chiropractic Examiners.</i>		
	Uses, Chiropractic Examiners' Fund.....		
	<i>Board of Medical Examiners.</i>		
	Uses, Medical Examiners' Contingent Fund.....		
	<i>Board of Optometry.</i>		
	Uses, Optometry Fund.....		
	<i>Board of Osteopathic Examiners.</i>		
	Uses, Osteopathic Examiners' Contingent Fund.....		
	<i>Board of Dental Examiners.</i>		
	Uses, State Dentistry Fund.....		
	<i>Board of Examiners in Veterinary Medicine.</i>		
	Uses, Examiners in Veterinary Medicine Contingent Fund.....		
	<i>Board of Bar Examiners.</i>		
	Expenses, Bar Examination Fund.....		
	<i>Board of Architecture (Northern District).</i>		
Spec. Dep.	Expenses, General Fund Special Deposit.....	\$1,814 81	
	By special deposits.....		\$2,855 05
	<i>Board of Architecture (Southern District).</i>		
Spec. Dep.	Expenses, General Fund Special Deposits.....	\$1,524 60	
	By special deposits.....		\$3,395 00
	<i>Civil Service Commission.</i>		
905-1921	Support and Salaries.....	\$1,556 37	\$43,590 00
	By amount returned.....	32 50	183 58
	<i>Eureka Harbor Commissioners.</i>		
905-1921	Salaries, three Commissioners.....		\$1,200 00
905-1921	Salary, Harbor Master.....		1,200 00
905-1921	Salary, Secretary.....	\$200 00	1,200 00
905-1921	Contingent expenses.....	1,132 35	1,500 00
	<i>Legislative Counsel Bureau.</i>		
905-1921	Salary, Legislative Counsel.....		\$4,000 00
905-1921	Salaries, two assistants.....	\$225 00	6,600 00
727-1917	Support, etc.....	57	
473-1919	Publication of Index to Laws.....	5 41	
905-1921	Support, etc.....	2,721 74	7,112 50
	<i>Real Estate Commission.</i>		
	Uses, Real Estate Commission Fund, 1922.....		
	Uses, Real Estate Commission Fund, 1923.....		
	DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS.		
	<i>Division of Workmen's Compensation Insurance and Safety.</i>		
905-1921	Salaries, Members Industrial Accident Commission.....		\$15,000 00
905-1921	Support, etc., Industrial Accident Commission.....	\$3,500 06	252,000 00
	By amount returned.....	434 22	3,398 81
	Uses, Compensation Insurance Fund.....		
	Uses, Accident Prevention Fund.....		
	Uses, Industrial Accident Fund.....		
	<i>Division of Labor.</i>		
905-1921	Salary, Labor Commissioner.....	\$11 10	\$4,000 00
905-1921	Salary, Deputy.....		2,400 00
905-1921	Salary, Deputy, Los Angeles.....	238 70	2,400 00
905-1921	Salary, Assistant Deputy.....		2,100 00
905-1921	Salary, Statistician and Chief Examiner.....	1,125 00	2,700 00
905-1921	Salary, Stenographer.....		1,200 00
905-1921	Salary, Attorney.....		2,400 00
	Uses, Labor Bureau Contingent Fund.....		
905-1921	Traveling and contingent.....	\$26 36	41,500 00
	By amount returned.....		1,001 60
905-1921	Support, Free Employment Bureau.....	14,582 93	95,000 00
	By amount returned.....		252 84

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
	\$3,035 93				\$3,035 93
	\$75,100 28				75,100 28
	\$8,375 59				8,375 59
	\$3,063 56				3,063 56
	\$14,630 70				14,630 70
	\$325 78				325 78
	\$6,759 22				6,759 22
\$2,205 68				\$2,464 18	2,205 68
\$2,450 50				\$2,469 10	2,450 50
\$42,672 15				\$2,890 30	42,672 15
\$1,200 00					
1,200 00					
1,000 00				\$400 00	
425 20				2,207 15	3,825 20
\$4,000 00					
4,016 26				\$2,808 74	
		\$0 57			
6,391 80			\$5 41	3,442 44	14,408 06
	\$69,707 09				
	60,951 50				130,658 59
\$14,521 45				\$478 55	
255,331 70				4,001 39	
	\$5,269,218 32				
	144,034 47				
	32 00				5,683,137 94
\$4,000 00				\$11 10	
2,367 75				32 25	
2,400 00				238 70	
2,100 00					
2,595 00				1,230 00	
1,200 00					
2,400 00					
	\$11,088 42				
43,327 96					
109,831 88				3 89	181,311 01

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
	<i>Division of Immigration and Housing.</i>		
905-1921	Support, Commission of Immigration and Housing	\$20,199 53	\$91,288 00
	By amount returned	141 90	125 68
	<i>Division of Industrial Welfare.</i>		
905-1921	Support, Industrial Welfare Commission	\$24,595 90	\$65,492 50
	By amount returned	1,001 00	50 39
Spec. Dep.	Canners' Auditing Fund, special deposit	11,506 68	
	By amount returned	1,500 00	
	By special deposits		914 76
	DEPARTMENT OF PUBLIC WORKS.		
	<i>Division of Water Rights.</i>		
905-1921	Support, State Water Commission	\$14,102 67	\$91,850 00
	By amount returned	1,236 61	3,677 34
Spec. Dep.	Mojave River Fund, special deposit		
	By special deposit		1,000 00
Spec. Dep.	San Joaquin Hydrographic Investigation, special deposit	34 44	
Spec. Dep.	Investigation of Water Resources, San Jacinto River, special deposit	287 60	
	By special deposit		3,750 00
419-1919	Study of Santa Ana River	07	
411-1921	Survey of Water Resources	29,389 44	
Spec. Dep.	Kern County Farm Bureau Fund, special deposit		
	By contribution		2,500 00
	Uses, Water Commission Revolving Fund		
	Grand total amount expended during 74th fiscal year		
	DEFENSIVE.		
	<i>National Guard.</i>		
905-1921	Salary, Adjutant General		\$5,000 00
905-1921	Salary, Assistant	\$3,000 00	3,000 00
905-1921	Salary, Auditor	189 20	2,200 00
905-1921	Salary, Personnel Registrar	172 05	2,000 00
905-1921	Salary, Property Accountant	172 05	2,000 00
905-1921	Salary, Record Keeper	177 45	2,000 00
905-1921	Salary, Stenographer-Clerk	67 03	1,700 00
905-1921	Salary, Military Storekeeper	17 15	1,400 00
905-1921	Salary, Assistant Military Storekeeper	8 60	1,000 00
905-1921	Support, National Guard	102,417 41	320,615 00
	By amount returned	1,581 00	5,815 50
645-1919	Support, National Guard	52,863 24	
310-1917	Repairs, etc., Naval Armory, San Diego	800 00	
	<i>High School Cadets.</i>		
442-1921	Organization, etc.	\$68,116 38	
	Grand total amount expended during 74th fiscal year		
	CONSTRUCTIVE.		
	<i>San Francisco Harbor Commission.</i>		
	Improvement of wharves, docks, etc., San Francisco Harbor Improvement Fund		
	Construction San Francisco Seawall, Third San Fran- cisco Seawall Fund		
	<i>San Francisco State Building.</i>		
	Construction, San Francisco State Building, San Fran- cisco State Building Fund		
618-1919	Construction, etc., San Francisco State Building	\$211,407 13	
	By amount returned	3,281 01	
6-1923	Completion, San Francisco State Building		\$205,900 00
	<i>Sacramento State Building.</i>		
	Construction, Sacramento State Building, Sacramento State Building Fund		
	DEPARTMENT OF PUBLIC WORKS.		
	<i>Division of Highways.</i>		
905-1921	Salaries, Members of Highway Commission	\$841 95	\$10,800 00
905-1921	Salary, Director Department of Public Works	779 55	10,000 00
	Construction, etc., State Highways, Second State High- way Fund		

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$74,146 72				\$37,608 39	\$74,146 72
\$49,541 76				\$41,598 03	
13,275 26				646 18	62,817 02
\$107,019 89				\$3,846 73	
504 48				495 52	
34 44					
4,037 60					
11,688 02				07	
				17,701 42	
2,500 00					
	\$13,995 87				139,780 30
					\$7,916,922 80
\$5,000 00				\$6,000 00	
2,200 00				189 20	
2,000 00				172 05	
499 95				1,672 10	
2,000 00				177 45	
1,700 00				67 03	
1,400 00				17 15	
249 90				758 70	
275,598 85				154,830 06	
1,894 41			\$50,968 83		
		\$800 00			\$292,543 11
\$20,852 00				47,264 38	20,852 00
					\$313,395 11
	\$1,820,979 83				
	355,737 52				\$2,176,717 35
	\$108,802 86				
\$190,550 19			\$24,137 95		
54,070 72				\$151,829 28	353,423 77
	\$355,179 50				355,179 50
\$10,480 95				\$1,161 00	
9,946 20				833 35	
	\$88,927 11				

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
<i>Division of Highways—Continued.</i>			
304-1915	Construction, State Highways, First State Highway Fund, Revolving Fund.....	-----	-----
	Construction, State Highways, Third State Highway Fund.....	-----	-----
746-1917	Maintenance, etc., State Highways, Motor Vehicle Fund.....	\$167,559 21	
	Construction, etc., Joint Highway Districts.....	1 45	
Spec. Dep.	Vallejo-Sears Point Survey, special deposit.....	1,000 00	
	By special deposits.....		\$252 50
832-1921	Paving road from San Luis Obispo to California Polytechnic School.....	5,348 84	
	By contribution.....	5,000 00	
	By amount returned.....	4 72	
883-1921	Survey, road from Madera to Yosemite.....	30,000 00	
	By amount returned.....	4,204 45	
880-1921	Construction, San Bernardino-Yuma Road.....	350,000 00	
888-1921	Survey of road from Alturas to California-Nevada line.....	44,455 89	
769-1917	Lassen County Highway, contingent on like amount from Lassen County.....	60,000 00	
	By contribution.....	49,693 84	
<i>Division of Engineering, Irrigation and Architecture.</i>			
905-1921	Salary, Chief of Division of Engineering and Irrigation.....	\$389 75	\$5,000 00
905-1921	Salary, Chief of Division of Architecture.....	374 20	4,800 00
	Uses, Architectural Revolving Fund.....		
905-1921	Salaries, employees.....	4,257 56	50,120 00
	By amount transferred from various salary appropriations.....		32,400 00
	By amount returned.....		375 00
419-1917	Creating Revolving Fund, Department of Engineering.....	30,000 00	
905-1921	Printing, etc.....	1,102 18	2,500 00
905-1921	Traveling and contingent expenses.....	3,294 66	25,000 00
	By amount returned.....		47 85
645-1919	Traveling and contingent expenses.....	101 56	
704-1909	Joint investigation of water resources.....	1,683 28	30,000 00
	By amount returned.....	264 00	191 87
889-1921	Investigation of water resources.....	110,283 28	
	By amount returned.....	5,010 95	
14-1901	Restraining debris, cooperative.....	8,313 33	
324-1921	Restraining, etc., debris, conditional upon like appropriation of Federal government.....		30,000 00
377-1917	Rectifying river channels.....	6 76	
469-1919	Rectifying river channels.....	21,916 71	
	By contribution.....	3,500 00	
	By amount returned.....	253 63	
419-1921	Improving channels of Sacramento, San Joaquin and Feather Rivers.....	113,203 21	
	By amount returned.....	3,472 16	
754-1921	Survey, etc., of cost of irrigating lands in Siskiyou County, State to pay no more than one-third.....	14,963 09	
311-1917	Restoration, etc., Fort Ross.....	356 28	
910-1921	Restoration, Mission S. F. de Solano.....	972 35	
416-1917	John Muir Trail.....	95	
321-1917	Restoring Old Custom House, Monterey.....	186 55	
198-1911	Monterey Breakwater, contingent on appropriation of \$600,000 by Federal government.....	200,000 00	
322-1917	Restoring Old Theatre, Monterey.....	48	
526-1911	Protecting banks of Mad River, cooperative.....	28 36	
387-1919	Preservation of Jas. W. Marshall Blacksmith Shop.....	2 10	
908-1921	Restoration, Mission of San Diego, restraining order filed Jan. 9, 1922.....	10,000 00	
Grand total amount expended during 74th fiscal year.....		-----	-----
<i>EDUCATIONAL.</i>			
<i>Department of Education.</i>			
905-1921	Support and salaries, Board of Education.....	\$772 49	\$84,960 00
	By amount returned.....	1,517 04	16,508 36
905-1921	Administration, from support and salaries, various schools.....	3,733 88	12,641 50
	By amount returned.....	401 18	68 74
	Promotion of Vocational Education, one-half by Federal Government Vocational Education Fund.....		
	Uses, Teachers' Permanent Fund.....		
	Uses (one-half by Federal Government) Vocational Rehabilitation Fund.....		
550-1917	Filing fees.....	2,098 29	
	By amount returned.....	1,650 00	

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
	\$100,000 00				
	16,048,905 34				
	4,825,020 96				
\$57,924 93				\$109,635 73	
1,252 50					
9,363 67				989 89	
17,785 91				16,418 54	
239,365 02				110,634 98	
17,195 12				27,260 77	
		\$109,693 84			
					\$21,426,167 71
\$5,000 00				\$389 75	
4,800 00				374 20	
	\$78,630 25				
83,888 24				3,264 32	
30,000 00					
3,002 49				599 69	
23,976 88				4,365 63	
3 75			\$97 81		
25,820 44				6,318 71	
104,508 07				10,786 16	
8,313 33					
9,686 67				20,313 33	
		\$6 76			
17,768 67			7,901 67		
66,395 77				50,279 60	
4,191 87				10,771 22	
263 13		93 15			
972 35		95			
		186 85			
		200,000 00			
		48			
		28 36			
			2 10		
				10,000 00	
					467,221 91
					\$24,778,710 24
\$95,533 08				\$8,224 81	
11,490 33				5,354 97	
	\$259,949 74				
	6,885 94				
	60,508 01				
3,599 05				149 24	
					\$437,966 15

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
	<i>Superintendent of Public Instruction.</i>		
905-1921	Salary, Superintendent.....		\$5,000 00
905-1921	Salary, Deputy.....		3,000 00
905-1921	Support.....	\$1,751 98	10,975 00
	By fees.....	44 00	1,078 00
	By amount returned.....		69 15
	By transfer from various appropriations.....		13,200 00
691-1921	Educating Children of Migratory Laborers.....	7,199 00	
905-1921	Printing, etc. (Exempt from Sec. 4).....	13,535 84	
	By amount returned.....	211 80	
472-1907	Textbooks for orphans.....		10,000 00
	<i>Elementary Schools.</i>		
	Support, State School Fund.....		
	<i>High Schools.</i>		
	Support, State High School Fund.....		
	<i>Junior Colleges.</i>		
	Support, Junior College Fund.....		
	<i>State University.</i>		
735-1921	Support, Extension Courses.....	\$76,855 49	\$170,000 00
	By amount returned.....	8,839 17	
736-1921	Support, Training Courses, Southern Branch.....	148,369 48	500,000 00
	By amount returned.....	3,239 84	
737-1921	Support, Scripps Institute.....	4,917 00	22,500 00
740-1921	Hospital service and treatment.....	124,353 60	
742-1921	Support, College of Agriculture and Experimental Sta- tions.....	1,201,218 96	
	By amount returned.....	70 00	
743-1921	Planning, construction, etc., buildings at University Farm School.....	314,013 10	
744-1921	Investigation, Deciduous Fruits and Nuts.....	28,763 56	
867-1921	Grading, paving, etc., Oxford Street, Berkeley.....	32,290 00	
893-1921	Payment of assessment for storm sewers, Los Angeles.....	15,000 00	
681-1921	Construction, etc., building for School of Education.....	96,400 00	
682-1921	Construction, etc., Physics Building.....	449,293 96	
695-1921	Purchase of land and water rights, Riverside Farm School.....	474 00	
863-1921	Support, College of Agriculture and Experimental Sta- tions.....	405,000 00	
	By amount returned.....	75	
425-1919	Cooperative agricultural extension work.....	18	
426-1919	Salaries.....	12,454 12	74,725 00
427-1919	Support, etc.....	38,970 00	200,000 00
428-1919	Support, Medical School.....	8,333 38	50,000 00
429-1919	Support, Extension Courses.....	37,318 96	50,000 00
	By amount returned.....	108 67	
580-1919	Support, etc., Farm in Riverside County.....	6,923 61	
574-1919	Maintenance of cooperative system of farm advisers.....	1,171 30	
260-1917	Construction, etc., Creamery at University Farm.....	7,604 60	
261-1917	Buildings for live stock at University Farm.....	16	
273-1917	Claim, Board of Regents.....	328 05	
275-1917	Claim, Board of Regents.....	892 50	
295-1917	Musical teaching.....	16	
350-1917	University extension work.....	08	
274-1917	Completion of buildings, Riverside Citrus Station.....	19,964 16	
297-1917	Improvement of streets adjoining University University Fund, interest on bonds.....	13,437 78	
	Support, State University Fund.....		
273-1923	Support, Southern Branch, deficiency.....		200,000 00
	<i>Chico Teachers College.</i>		
905-1921	Support.....	\$1,721 80	\$15,100 00
	By amount returned.....		24 57
905-1921	Salaries.....	107 14	86,250 00
	By donation to Junior College.....		4,908 16
	By amount returned.....		217 17
645-1919	Support.....	5 55	
	Uses, Contingent Fund.....		
282-1917	Addition to Training Building.....	76 48	
558-1919	Repairs to buildings, etc.....	81 96	
557-1919	Development, etc., water supply.....	39 44	
559-1919	Building, Trade School.....	355 98	
260-1921	Equipment.....	583 47	

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$5,000 00					
3,000 00					
24,387 34				\$2,730 79	
4,547 72				2,651 28	
5,811 12				7,936 52	
				10,000 00	
					\$42,746 18
	\$13,774,520 00				13,774,520 00
	\$3,306,031 44				3,306,031 44
	\$21,300 00				21,300 00
\$115,148 54				\$140,546 12	
504,920 65				146,688 67	
24,900 04				2,516 96	
102,265 90				22,087 70	
1,199,522 90				1,766 06	
298,055 71				15,957 39	
27,265 25				1,498 31	
				32,290 00	
				15,000 00	
93,409 01				2,990 99	
329,251 74				120,042 22	
				474 00	
353,178 95				51,821 80	
			\$0 18		
80,952 11				6,227 01	
221,739 68				17,230 32	
54,166 64				4,166 74	
63,287 71				24,139 92	
			6,923 61		
			1,171 30		
7,604 60					
		\$0 16			
		328 05			
		892 50			
		16			
		08			
12,195 92		7,768 24			
690 32		12,747 46			
	\$49,845 00				
	2,224,588 48				
				200,000 00	
					5,762,989 15
\$14,637 76				\$2,208 61	
91,458 80				23 67	
1 25			\$4 30		
	\$22,008 88				
		\$76 48			
			81 96		
			39 44		
6 87			349 11		
527 08				56 39	
					128,640 64

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
	<i>Fresno Teachers College.</i>		
905-1921	Support	\$577 90	\$13,500 00
	By amount returned	250 00	
905-1921	Salaries	7,813 33	110,500 00
	By donation to Junior College	3,906 25	18,887 50
	By amount returned		3,023 75
	Uses, Contingent Fund		
239-1917	Care and improvement of grounds	72	
240-1917	Completion of plant and equipment	25 93	
303-1917	Claims of contractors	9,107 32	
436-1919	Repairs, etc.	701 36	
441-1921	Improvements to streets and grounds	26 19	
	<i>Humboldt Teachers College.</i>		
905-1921	Support	\$658 31	\$7,500 00
	By amount returned	337 60	140 73
905-1921	Salaries	2,219 29	38,350 00
	Uses, Contingent Fund		
237-1917	Painting temporary buildings	39	
742-1917	Equipment, etc., buildings	10 52	
408-1919	Building, etc.	90 89	
743-1917	Construction of buildings, etc.	173 54	
565-1921	Completion of buildings, grounds, etc.	143 67	
	By amount returned	18 50	
	<i>San Diego Teachers College.</i>		
905-1921	Support	\$1,675 99	\$12,900 00
	By amount returned		579 72
905-1921	Salaries	2,793 75	112,400 00
	By donation to Junior College		12,750 00
	Uses, Contingent Fund		
246-1917	Improvement of grounds	2 43	
247-1917	Furniture, etc.	11 54	
308-1917	Paving, etc.	1,469 56	
333-1917	Repairs, etc.	29	
411-1919	Repairs, etc.	18	
461-1919	Improvement of grounds, etc.	9 48	
449-1921	Repairs, improvements, etc.	68,372 88	
	By amount returned	88 60	
	<i>San Francisco Teachers College.</i>		
905-1921	Support	\$0 67	\$11,200 00
	By amount returned		140 70
905-1921	Salaries	22,824 46	142,500 00
	By amount returned	17 34	
	Uses, Contingent Fund		
395-1919	Repairs to buildings, etc.	177 43	
280-1921	Purchase of land, buildings, etc.	136,393 43	
	<i>San Jose Teachers College.</i>		
905-1921	Support	\$2,312 61	\$26,350 00
905-1921	Salaries	1,407 90	182,550 00
	By donation to Junior College		3,252 90
	By amount returned		260 00
	Uses, Contingent Fund		
476-1919	Repairs, improvements, etc.	45 15	
391-1919	Improvement to heating plant	73 83	
258-1917	Construction of Assembly Hall	4 58	
563-1921	Repairs, improvements, etc.	10,604 17	
	By amount returned	9 89	
389-1921	Construction of building for Manual Arts, etc.	204,822 23	
	<i>Santa Barbara Teachers College.</i>		
905-1921	Support	\$2,289 43	\$10,000 00
	By amount returned	200 00	282 17
905-1921	Salaries	992 65	79,550 00
	By donation to Junior College		540 00
	By amount returned		946 26
	Uses, Contingent Fund		
250-1917	Sewer system	20 03	
257-1917	Construction, etc., Gymnasium	20 46	
451-1919	Repairs, improvements, etc.	63 91	
387-1921	Repairs and improvements	10,500 38	
	By amount returned	17 34	

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$14,326 43				\$1 47	
144,084 60				46 23	
	\$6,957 78	\$0 72 25 93 9,107 32	\$701 36	26 19	\$165,368 81
\$7,227 22 40,567 19				\$1,409 42 2 10	
	\$2,229 16	\$0 39 4 22			
6 30 64 00 173 38		16	\$26 89		
141 20				20 97	50,408 45
\$13,053 35				\$2,102 36	
127,919 57				24 18	
	\$10,155 87	\$2 43 11 54 1,469 56 29	\$0 18 9 48		
55,114 49				13,346 99	206,243 28
\$11,294 15				\$47 22	
148,969 67				16,372 13	
177 30 7,757 85	\$1,936 79		\$0 13	128,635 58	170,135 76
\$28,646 24				\$16 37	
187,442 71				28 09	
	\$7,252 50	\$4 58	\$45 15 73 83		
7,080 51 14,529 55				3,533 55 190,292 68	244,951 51
\$11,403 70				\$1,367 90	
81,978 89				50 02	
	\$1,675 62	\$20 03 20 46	\$63 91		
8,819 85				1,697 87	103,878 06

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
	<i>California Polytechnic School.</i>		
905-1921	Support.....	\$1,819 42	\$26,750 00
	By amount returned.....	500 00	1 05
905-1921	Salaries.....	8,349 96	72,500 00
	By amount returned.....	76 76	318 06
	Uses, Contingent Fund.....		
315-1917	Construction of barns.....	3,017 22	
471-1917	Repairs, etc.....	7 40	
445-1919	Repairs, improvements, etc.....	29 65	
440-1921	Repairs, improvements, etc.....	48,500 70	
	By amount returned.....	323 08	
	<i>California School for the Deaf and the Blind.</i>		
905-1921	Support.....	\$4,372 97	\$51,500 00
	By amount returned.....		4 64
905-1921	Salaries.....	4,640 47	126,250 00
	By amount returned.....		142 87
	Uses, Contingent Fund.....		
450-1921	College Readers, etc.....	4,053 08	
348-1917	Repairs, etc., to buildings.....	66 79	
293-1917	Completion of heating plant.....	559 20	
294-1917	Completion of electric wiring.....	3 75	
383-1919	Purchase of books.....	279 35	
261-1921	Repairs, improvements, etc.....	22,513 92	
	By amount returned.....	55 30	
	<i>Hastings College of the Law.</i>		
905-1921	Support.....		\$2,400 00
905-1921	Payment of interest.....	\$3,500 00	7,000 00
388-1921	Furniture and equipment.....	3,000 00	
	<i>Manufacture of School Textbooks.</i>		
	Manufacture of school textbooks, State School Book Fund.....		
	<i>Investigation of Agricultural Instruction.</i>		
698-1921	Investigation of agricultural instruction.....	\$6,560 33	
	By amount returned.....	40 00	
	<i>Teachers' Pensions.</i>		
	Teachers' pensions, Teachers' Retirement Salary Fund.....		
	Grand total amount expended during 74th fiscal year.....		
	<i>DEVELOPMENTAL.</i>		
	<i>State Agricultural Society.</i>		
905-1921	Aid.....	\$210 71	\$40,000 00
	By amount returned.....		1 23
	Uses, Contingent Fund.....		
905-1921	Salary, Secretary.....		3,000 00
905-1921	Salaries, employees.....	119 97	7,900 00
905-1921	Traveling expenses, Directors.....	255 31	3,000 00
584-1911	Gathering statistics.....		5,000 00
296-1921	Repairs and improvements to buildings and grounds.....	18,405 65	
591-1919	Improvement of grounds.....	11 60	
	<i>Mining Bureau.</i>		
905-1921	Salary, State Mineralogist.....		\$3,600 00
905-1921	Support.....	\$4,567 45	58,300 00
	By amount returned.....		449 87
	Uses, Mining Bureau Fund.....		
905-1921	Special reports and investigations.....	659 84	12,500 00
	Uses, Petroleum and Gas Fund.....		
	<i>Department of Agriculture.</i>		
905-1921	Support.....	\$89,223 83	\$475,100 00
	By amount returned.....	3,671 88	70,938 33
	By transfer of various appropriations.....		13,800 00
713-1921	Prevention of adulteration, etc., in agricultural seeds.....	8,877 17	
	By amount returned.....	17 16	
			5,000 00
905-1921	Salary, Director.....		
728-1921	Control of predatory animals.....	38,167 92	
	By amount returned.....	2,202 57	

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$22,619 62				\$6,450 85	
76,090 57				5,154 21	
2,866 35	\$32,708 17	\$150 87 7 40			
			\$29 65		
38,575 87				10,247 91	
					\$172,860 58
\$50,725 09				\$5,152 52	
125,596 85				5,436 49	
2,016 70	\$7,252 19			2,036 38	
506 85		\$66 79 52 35 3 75			
			\$279 35		
17,726 57				4,842 65	
					203,824 25
\$2,200 00				\$200 00	
10,500 00					
2,355 43				644 57	
					15,055 43
	\$264,065 13				
					264,065 13
\$4,423 22				\$2,177 11	
					4,423 22
	\$373,487 07				
					373,487 07
					\$25,448,895 11
\$40,211 94					
3,000 00	\$133,869 81				
8,016 66				\$3 31	
2,471 39				783 92	
5,000 00					
18,232 68				172 97	
			\$11 60		
					\$210,802 48
\$3,600 00					
57,676 59				\$5,640 73	
13,045 59	\$4,808 62			114 25	
	163,014 40				
					242,145 20
\$532,541 03				\$120,193 01	
8,894 33					
5,000 00					
26,764 08				13,606 41	

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
693-1921	<i>Department of Agriculture—Continued.</i>		
	Inspection, etc., warehouses	\$11,887 06	
	Uses, Standard Apple Prosecution Fund		
	Uses, Standardization Fund		
	Uses, Chemistry Fund		
	Uses, Meat Hygiene Fund		
	Uses, Stallion Registration Board Contingent Fund		
	Uses, Cattle Protection Fund		
	Uses, Grain Standardization Fund		
	Uses, Market Commission Fund		
	Uses, Fish Exchange Fund		
	<i>Fish and Game Commission.</i>		
	Uses, Fish and Game Preservation Fund		
717-1921	<i>Premiums for Agricultural and Horticultural Exhibits.</i>		
	Premiums for agricultural and horticultural exhibits		\$25,000 00
	<i>State Reclamation Board.</i>		
	Uses, Reclamation Board Revolving Fund		
	Uses, Sacramento-San Joaquin Drainage District Funds:		
	Fund No. 1		
	Fund No. 2		
	Fund No. 3		
	Fund No. 4		
	Fund No. 5		
	Fund No. 6		
	Fund No. 7		
	Fund No. 8		
556-1919	Purchase of Drainage District Warrants, State School Land Fund		
	Cooperative work with Sacramento-San Joaquin Drainage District No. 6	*\$3,000,000 00	
905-1921	<i>Los Angeles Exposition.</i>		
	Support, etc.	\$7,314 87	\$37,450 00
	By amount returned		36
	<i>Department of Public Works—</i>		
	<i>Division of Land Settlement.</i>		
755-1917	Expenses	\$118 45	
450-1919	Expenses	206 70	
	By amount returned	283,561 74	
15-1921	Uses, Land Settlement Fund		
	Salaries and expenses	556 66	
	Grand total amount expended during 74th fiscal year		
	<i>PROTECTIVE.</i>		
	<i>Board of Forestry.</i>		
905-1921	Salary, State Forester	\$141 55	\$4,000 00
905-1921	Salary, Deputy	103 25	3,600 00
905-1921	Salary, Assistant	258 05	3,000 00
905-1921	Support, etc.	1,733 67	13,500 00
	By amount returned	100 00	15 00
905-1921	Printing, etc.	284 39	3,000 00
	By amount returned	239 90	7 50
475-1917	State Nursery	176 10	
905-1921	Study of Water Shed Area	706 80	5,000 00
905-1921	Maintenance, State Nursery	1,317 92	7,500 00
	By amount returned		396 68
905-1921	Fire prevention and fighting	864 36	37,500 00
	By contributions and returns	2,502 61	21,267 57
414-1919	Fire prevention and fighting	03	
293-1921	Erection of buildings, State Nursery	1,099 83	
	By amount returned	55 60	
	<i>Fire Trails.</i>		
282-1921	San Bernardino Mountain fire trails, contingent on like amount from U. S. Government	\$3,129 49	
284-1921	Tamalpais Forest Fire District, contingent on like amount from district	\$15 00	\$5,000 00

*\$10,000 available on taking effect of act; balance in annual payments of \$300,000, except last payment which will be \$290,000.

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$11,887 06					
	\$25,087 56				
	73,733 87				
	37,848 41				
	33,108 26				
	538 97				
	84,836 98				
	6,499 28				
	24,304 76				
	20,329 20				
					\$891,373 79
	\$517,874 69				
					517,874 69
\$25,000 00					
					25,000 00
	\$68,094 28				
	51,667 43				
	16,323 84				
	4,035 89				
	15,877 45				
	4 98				
	175,808 32				
	47,314 09				
	1,174 63				
	44,735 64				
			\$3,000,000 00		
					425,036 55
\$34,165 08				\$10,600 15	
					34,165 08
		\$118 45			
\$279,207 77	\$64,044 57		\$4,560 67		
556 66					
					343,809 00
					\$2,690,206 79
\$4,000 00				\$141 55	
3,600 00				103 25	
3,000 00				258 05	
12,956 67				2,392 00	
1,685 13				1,846 66	
7 00		\$169 10			
5,031 43				675 37	
8,450 73				765 87	
58,417 24				3,717 30	
			\$0 03		
619 25				536 18	
					\$97,767 45
\$3,038 61				\$90 88	
5,000 00				815 00	

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
	<i>Fire Trails—Continued.</i>		
289-1921	San Gabriel Canyon fire trails, contingent on like amount from various parties.....	\$671 40	-----
	By amount from various parties.....	500 00	-----
	By amount from State of California.....	500 00	-----
288-1921	San Antonio Canyon fire trails, contingent on like amount from San Antonio Fruit Exchange.....	620 08	-----
	By amount from San Antonio Fruit Exchange.....	2,500 00	-----
	By amount from State of California.....	2,500 00	-----
290-1921	San Dimas Canyon fire trails, contingent on like amount from San Dimas Fruit Exchange.....	745 50	-----
	By contribution from various parties.....	1,500 00	-----
	By amount from State of California.....	1,500 00	-----
304-1921	Construction of fire trails, Los Angeles County.....	-----	\$10,000 00
	<i>Marshall Monument.</i>		
905-1921	Salary, Guardian.....	\$300 00	\$1,200 00
905-1921	Care of grounds.....	277 07	500 00
	By amount returned.....	1 60	-----
400-1917	Improvement of grounds.....	3 92	-----
659-1919	Furnishing Guardian's cottage.....	159 17	-----
	<i>California Redwood Park.</i>		
306-1917	Improvement, support, etc.....	\$5,246 96	-----
690-1917	Purchase of additional land.....	*78,300 00	-----
434-1919	Improvement, support, etc.....	1,555 50	-----
416-1921	Repairs, improvements, etc.....	13,645 20	-----
	By amount returned.....	83 00	-----
905-1921	Support and salaries.....	3,743 77	\$9,861 00
	By amount returned.....	592 10	7,472 03
	<i>Purchase of Timber Lands in Humboldt and Mendocino Counties.</i>		
871-1921	Purchase, etc., timber lands in Humboldt and Mendocino counties.....	\$96,775 09	-----
	By amount returned.....	2,083 12	-----
	<i>State Building at San Diego.</i>		
430-1921	Care, repairs, etc.....	\$7,537 94	-----
	<i>Los Angeles Flood Control.</i>		
749-1921	Los Angeles Flood Control.....	†\$2,700,000 00	-----
	<i>Controlling Floods, Sacramento River.</i>		
314-1921	Controlling floods, etc., Sacramento River, contingent on like amount from Federal Government.....	\$500,000 00	-----
	Grand total amount expended during 74th fiscal year	-----	-----
	<i>BENEVOLENT.</i>		
	<i>Veterans' Home.</i>		
	Support and maintenance, Veterans' Home Fund.....	-----	-----
905-1921	Printing, etc.....	\$333 05	\$1,500 00
243-1917	Tubercular ward.....	5 39	-----
244-1917	Painting buildings.....	3 06	-----
263-1917	Repairs to buildings.....	5 43	-----
391-1917	Electric wiring.....	22 51	-----
392-1917	Plumbing, repairs, etc.....	1 00	-----
393-1917	Purchase of dairy cows.....	1,575 41	-----
	By amount returned.....	350 00	-----
394-1917	Quarters for inebriates.....	33	-----
395-1917	Construction of chapel.....	36	-----
426-1917	Enlargement of kitchen.....	7 23	-----
442-1919	Repairs, improvements, etc.....	377 08	-----
483-1917	Purchase of boilers, etc.....	4,798 29	-----
	By amount returned.....	550 00	-----
391-1921	Repairs, improvements, etc.....	40,160 22	-----
	By amount returned.....	74 62	-----
679-1921	Construction, etc., power house.....	37,308 54	-----
	By amount returned.....	1,048 32	-----

*Available at rate of \$15,000 per year.

†Available at rate of \$300,000 per year until \$3,000,000 has been paid.

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$1,439 08				\$232 32	
5,537 47				\$2 61	
2,879 05				866 45	
10,000 00					\$27,894 21
\$900 00				\$600 00	
318 87				459 80	
		\$3 92	\$159 17		1,218 87
		\$5,246 96			
\$14,340 00		63,960 00	\$1,555 50		
7,058 30				\$6,669 90	
14,286 87				7,382 03	35,685 17
\$86,631 46				\$12,226 75	86,631 46
\$6,254 68				\$1,283 26	6,254 68
300,000 00				\$2,400,000 00	300,000 00
\$500,000 00					500,000 00
					\$1,055,451 84
	\$286,095 75				
\$1,205 45				\$627 60	
		\$5 39			
		3 06			
		5 43			
		22 51			
		1 00			
1,565 00		360 41			
		33			
		36			
		7 23			
			\$377 08		
5,242 90		105 39			
26,875 56				13,359 28	
35,761 71				2,595 15	
					\$356,746 37

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
	<i>Woman's Relief Corps Home</i>		
905-1921	Support	\$2,908 49	\$15,000 00
328-1917	Physicians and nurses	58	
249-1917	Traveling expenses, Directors	38	
466-1919	Repairs, improvements, etc.	74	
	<i>Home for Adult Blind.</i>		
905-1921	Support	\$3,329 02	\$30,725 00
	By amount returned		43 79
905-1921	Salaries	1,209 70	22,500 00
	By amount returned		63 25
	Uses, Adult Blind Fund		
288-1917	Improvement of grounds	169 96	
289-1917	Water supply	73 30	
290-1917	Purchase of burial plot	10 00	
292-1917	Repairs to buildings	43	
446-1919	Repairs, improvements, etc.	3 80	
397-1921	Repairs, improvements, etc.	12,168 95	
687-1921	Building and equipment	75,474 04	
	<i>Support of Orphans, Half-Orphans, etc.</i>		
2283 P. C.	Support of orphans, etc., 73d fiscal year		
2283 P. C.	Support of orphans, etc., 74th fiscal year		
2283 P. C.	Support of orphans, etc., 72d fiscal year		
2283 P. C.	Support of orphans, etc., 71st fiscal year		
2283 P. C.	Support of orphans, etc., 70th fiscal year		
2283 P. C.	Support of orphans, etc., 69th fiscal year		
	Grand total amount expended during 74th fiscal year		
	<i>CURATIVE.</i>		
	<i>Board of Corrections and Charities.</i>		
905-1921	Support and salaries	\$5,995 37	\$45,000 00
	By amount returned		17 78
	<i>Department of Institutions.</i>		
905-1921	Support, etc.	\$346 13	
	By amount transferred from various appropriations		\$2,875 00
	By amount returned	202 18	
	By amount received as pro rata allowance from various institutions		35,204 99
905-1921	Traveling and contingent expenses, Lunacy Commission	192 57	2,500 00
905-1921	Salary, State Dental Surgeon		3,600 00
905-1921	Traveling expenses, State Dental Surgeon		375 00
905-1921	Printing, etc., Lunacy Commission	32 85	6,000 00
415-1919	Deportation of insane	39	
	*\$2,500 transferred on warrant to support Department of Institutions.		
	†Transferred on warrant to salary appropriation of various institutions.		
	‡Transferred on warrant to support Department of Institutions.		
	<i>Agnew's State Hospital.</i>		
905-1921	Support	\$460 91	\$251,000 00
	By amount returned	1,055 93	620 62
905-1921	Salaries	5,869 50	215,000 00
	By amount returned	901 66	1,181 43
	Uses, Contingent		
251-1917	Furnishing workers' cottage	1,248 98	
332-1917	Construction of workers' cottage for men	15 78	
402-1919	Improvement to heating plant	28 49	
307-1917	Construction, etc., female cottage	1,769 96	
568-1919	Construction, etc., quarters for employees	1,742 77	
881-1921	Construction, etc., quarters for employees	100,000 00	
252-1921	Additional buildings, etc.	24,486 48	
	By amount returned	112 00	
253-1921	Improvements and equipment	41,302 96	
	By amount returned	1 60	

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$16,650 02		\$0 38		\$1,258 47	\$16,650 02
		38	\$0 74		
\$27,538 82				\$6,558 99	
21,967 80	\$56,223 34			1,805 15	
68 00		\$169 96			
		5 30			
		10 00			
		43			
8,282 78			\$3 80	3,886 17	123,325 13
9,244 39				66,229 65	
\$748,677 11					1,471,580 51
705,599 72					
16,126 42					
1,006 08					\$1,968,302 03
118 26					
52 92					
\$39,317 07				\$11,696 08	\$39,317 07
\$25,916 52				\$12,711 78	
*2,683 91				8 66	
†3,600 00					
‡375 00					37,462 91
4,887 48				1,145 37	
			\$0 39		
\$251,141 92				\$1,995 54	
212,618 18				10,334 41	
837 50	\$32,493 45	\$411 48			
		15 78			
			\$28 49		
500 00		1,269 96			
570 63			1,172 14		
803 79				99,196 21	
4,639 16				19,959 32	533,420 22
29,824 59				11,479 97	

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
<i>Mendocino State Hospital.</i>			
905-1921	Support.....	\$4,535 32	\$170,500 00
	By amount returned.....	1,038 29	2,178 16
645-1919	Support.....	1,643 84	
905-1921	Salaries.....	3 78	150,000 00
	By amount returned.....	565 00	826 17
	Uses, Contingent Fund.....		
267-1917	Water softening plant.....	2 11	
268-1917	Reconstruction of Ward No. 7.....	1 57	
296-1917	New laundry and bakery.....	570 35	
325-1917	Plumbing repairs.....	7 14	
326-1917	Enlarging operating room.....	33 37	
327-1917	Reconstruction of Ward No. 5.....	3 42	
370-1917	Purchase of new boilers.....	13	
371-1917	Repairs, etc., to Administration Building.....	13 45	
403-1919	Reconstruction of Ward No. 7.....	1 51	
404-1919	Sanitary improvements.....	24 62	
443-1919	Improvement, etc., steam system.....	7 97	
444-1919	Shelter for women patients.....	25 46	
399-1921	Erection, etc., Receiving Building.....	149,949 41	
400-1921	Purchase, etc., additional land.....	4,500 00	
255-1921	Repairs, improvements, etc.....	43,559 64	
	By amount returned.....	335 34	
256-1921	Improvement of water supply.....	24,998 50	
	By amount returned.....	63 20	
<i>Napa State Hospital.</i>			
905-1921	Support.....	\$30 87	\$321,600 00
	By amount returned.....	511 25	371 70
905-1921	Salaries.....	3 85	330,000 00
	By amount returned.....	2,268 47	2,196 36
	Uses, Contingent Fund.....		
241-1917	Cottage for females.....	93	
396-1917	Purchase of laundry machinery.....	652 39	
397-1917	Construction, etc., power house.....	1 18	
398-1917	Elevators.....	35 70	
399-1917	Construction of sewer line.....	7 66	
410-1917	Reclamation.....	69	
480-1917	Construction, etc., two cottages.....	6 19	
397-1919	Improvement of heating plant.....	1,346 80	
789-1917	Additional water supply.....	2 62	
565-1919	Construction, etc., employees' quarters.....	1,712 97	
447-1921	Repairs, improvements, etc.....	64,268 37	
	By amount returned.....	737 51	
318-1921	Removal of bodies.....	7,500 00	
448-1921	Power house, etc.....	31,952 01	
859-1921	Cottages and equipment.....	97,593 16	
	By amount returned.....	543 42	
841-1921	Remodeling buildings.....	19,095 79	
	By amount returned.....	26 00	
<i>Norwalk State Hospital.</i>			
905-1921	Support.....	\$18,097 04	\$117,500 00
	By amount returned.....	38 00	9 56
905-1921	Salaries.....	9,943 12	135,000 00
	By amount returned.....	93 66	523 62
	Uses, Contingent Fund.....		
344-1917	Construction of farm buildings.....	30 33	
	By amount returned.....	1 56	
345-1917	Construction, Administration Building.....	2,764 99	
	By amount returned.....	320 15	
433-1919	Purchase of equipment.....	30 14	
585-1919	Purchase of water tower.....	3,617 46	
586-1919	Improvements on farm.....	5 02	
587-1919	Construction, etc., two cottages.....	9,995 22	
	By amount returned.....	2 10	
588-1919	Construction, etc., officers' quarters.....	45	
274-1921	Completion of buildings, etc.....	6,230 97	
	By amount returned.....	338 40	
275-1921	Additional buildings, etc.....	5,148 30	
	By amount returned.....	11 52	
323-1921	Additional buildings.....	414,804 06	
	By amount returned.....	1,053 45	

—Continued.

Expended during 74th fiscal year General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$177,207 88				\$1,043 89	
25 07			\$1,618 77		
151,393 87				1 08	
	\$53,101 91				
		\$2 11			
		1 57			
53 11		517 24			
		7 14			
		33 37			
		3 42			
		13			
11 70		1 75			
			1 51		
23 40			1 22		
			7 97		
			25 46		
				149,949 41	
				4,500 00	
38,908 65				4,986 33	
13,174 08				11,887 62	
					\$433,899 67
\$322,507 84				\$5 98	
334,411 85				56 83	
	\$35,188 79				
652 39		\$0 93			
		1 18			
		35 70			
		7 66			
		69			
660 70		6 19			
			\$686 10		
1,520 70		2 62			
			192 27		
58,328 59				6,677 29	
89 03				7,410 97	
6,569 43				25,382 58	
64,820 79				33,315 79	
9,047 17				10,074 62	
					\$33,797 28
\$109,488 09				\$26,156 51	
133,337 64				12,222 76	
	\$475 28				
		\$31 89			
2,686 71		398 43			
			\$30 14		
			3,617 46		
			5 02		
			9,997 32		
			45		
4,640 80				1,928 57	
2,176 67				2,983 15	
109,401 09				306,456 42	
					362,206 28

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
	<i>Sonoma State Home.</i>		
905-1921	Support.....	\$12,364 74	\$271,000 00
	By amount returned.....	12 00	981 20
905-1921	Salaries.....	13,187 32	212,250 00
	By amount returned.....	805 84	1,230 23
	Uses, Contingent Fund.....		
255-1917	Kitchen equipment.....	39 66	
264-1917	Cottage for adult females.....	06	
265-1917	Construction, etc., bakery.....	78	
351-1917	Steam pipe extension.....	13 06	
352-1917	Reflooring.....	05	
353-1917	Reconstruction, etc., Madrone Hall.....	56 14	
380-1919	Repairs to sewers.....	5 31	
381-1919	Equipment.....	213 39	
432-1919	Water supply.....	37,863 40	
624-1919	Cottage for inmates.....	50 96	
317-1921	Quarters for officers and employees.....	67,479 95	
319-1921	Erection, etc., cottages.....	70,168 00	
	By amount returned.....	144 30	
390-1921	Erection of School and Assembly Building.....	99,905 69	
564-1921	Repairs, improvements, etc.....	104,176 38	
	By amount returned.....	122 04	
	<i>Southern California State Hospital.</i>		
905-1921	Support.....	\$36 06	\$269,250 00
	By amount returned.....	500 00	356 09
905-1921	Salaries.....	17,836 90	292,500 00
	By amount returned.....	690 94	607 23
	Uses, Contingent Fund.....		
336-1917	Purchase, etc., boilers.....	9 39	
337-1917	Wiring, old buildings.....	81	
338-1917	Construction of cottages.....	8 68	
339-1917	Pump, motor, etc.....	8 85	
404-1917	Nurses' home, etc.....	9 54	
440-1919	Improvement of heating plant.....	902 25	
263-1921	Repairs, improvements, etc.....	34,228 32	
	By amount returned.....	105 80	
439-1921	Housing and training patients.....	23,928 30	
	By amount returned.....	3,313 46	
	<i>Stockton State Hospital.</i>		
905-1921	Support.....	\$8,971 29	\$335,000 00
	By amount returned.....	113 39	462 86
645-1919	Support.....	12,744 60	
905-1921	Salaries.....	32,605 27	350,000 00
	By amount returned.....	125 17	2,323 54
	Uses, Contingent Fund.....		
270-1917	Four baths.....	109 89	
271-1917	Grading, etc.....	2 18	
272-1917	Construction of tuberculosis hospital.....	5 19	
329-1917	Additional dairy herd.....	1,206 16	
330-1917	Cottage for disturbed patients.....	6 36	
331-1917	Purchase of X-ray apparatus.....	67 63	
394-1919	Completion, etc., tuberculosis hospital.....	88 52	
792-1917	Removal of bodies.....	2,017 79	
437-1919	Improvement of heating plant.....	258 21	
601-1919	Construction of cottage.....	1 48	
398-1919	Construction of sewer system.....	11,254 48	
	By amount returned.....	500 00	
270-1921	Furnishings and equipment.....	11,576 72	
393-1921	Repairs, improvements, etc.....	42,405 98	
	By amount returned.....	26 20	
860-1921	Erection and equipment of Receiving Building.....	150,000 00	
	By amount returned.....	140 00	
	<i>Industrial Farm for Women.</i>		
905-1921	Support.....	\$7,096 19	\$22,500 00
	By amount returned.....	15 30	5 19
905-1921	Salaries.....	6,464 79	20,000 00
	By amount returned.....	34 00	278 55
254-1921	Alterations, improvements, etc.....	23,547 17	
	By amount returned.....	40 60	
165-1919	Expenses.....	25,168 17	
	By amount returned.....	304 24	

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$267,067 53				\$17,290 41	
204,601 54	\$226 22			22,872 05	
		\$39 66			
		06			
		78			
		13 06			
		05			
		56 14			
			\$5 31		
			213 39		
3,688 84			34,174 56		
			50 96		
23,221 30				44,258 65	
36,051 40				34,260 90	
5,654 85				94,250 84	
72,375 12				31,923 30	
					\$612,886 80
\$269,641 66				\$500 49	
292,362 14	\$81,947 50			19,272 93	
		\$9 39			
		81			
		8 68			
		8 85			
		9 54			
			\$902 25		
21,149 66				13,184 46	
19,931 96				7,309 80	
					685,032 92
\$344,547 43				\$0 11	
6 00			\$12,738 60		
339,361 82	\$17,272 63			45,692 16	
		\$109 89			
		2 18			
		5 19			
		1,206 16			
		6 36			
		67 63			
		2,017 79			
			\$88 52		
			258 21		
			1 48		
4,973 30			9,781 18		
4,043 76				7,532 96	
20,801 37				21,630 81	
80,659 31				69,480 69	
					811,665 62
\$19,453 37				\$10,163 31	
16,967 86				9,809 48	
5,352 57				18,235 20	
22,763 59			\$2,708 82		
					64,537 39

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
	<i>Pacific Colony.</i>		
905-1921	Salaries	\$14,481 96	\$27,500 00
	By amount returned	224 72	25 50
905-1921	Support	15,159 92	30,000 00
	By amount returned	111 09	600 00
	Uses, Contingent Fund		
776-1917	Expenses	595 45	
884-1921	Furnishing and equipment	24,000 00	
562-1919	Building, equipment, etc.	1,706 22	
	By amount returned	3 50	
445-1921	Building, improvements, etc.	119,996 58	
	<i>Transportation of Prisoners and Insane.</i>		
905-1921	Transportation of prisoners and insane (Exempt from Sec. 4)	\$67,911 41	
	By amount returned	16 37	
	Grand total amount expended during 74th fiscal year		
	<i>CORRECTIVE.</i>		
	<i>Whittier State School.</i>		
905-1921	Support	\$16,886 70	\$115,000 00
	By amount returned	616 21	105 81
905-1921	Salaries	10,756 45	122,500 00
	By amount returned	597 82	897 74
	Uses, Contingent Fund		
905-1921	Research Department	5,981 31	20,000 00
	By amount returned	548 39	346 65
355-1917	Power house	4 47	
356-1917	Construction, etc., buildings	273 06	
357-1917	General repairs, etc.	78 10	
629-1919	Buildings	449 12	
	By amount returned	5 00	
590-1919	Buildings	580 53	
392-1921	Buildings, repairs, etc.	159,424 87	
	By amount returned	55 90	
446-1921	Development, etc., water system	24,261 09	
915-1921	Support and salaries	5,308 20	
	<i>Preston School of Industry.</i>		
905-1921	Support	\$13,580 89	\$138,000 00
	By amount returned	435 50	347 68
905-1921	Salaries	15,618 26	137,500 00
	By amount returned	136 30	1,570 20
	Uses, Contingent Fund		
411-1917	Repairs, etc., to buildings	29	
400-1919	Repairs, improvements, etc.	8,702 74	
	By amount returned	177 37	
257-1921	Purchase of live stock	205 00	
258-1921	Purchase of additional land	8,623 00	
907-1921	Repairs, improvements, etc.	141,400 70	
	By amount returned	976 82	
915-1921	Support and salaries	3,184 59	
	<i>California School for Girls.</i>		
905-1921	Support	\$33,429 26	\$87,500 00
	By amount returned	533 34	213 59
905-1921	Salaries	3,428 12	72,500 00
	By amount returned	40 49	99 85
	Uses, Contingent Fund		
360-1917	Equipment, etc., Trades Building	791 80	
363-1917	Furnishing, etc., three cottages	767 94	
361-1917	Construction, etc., ice plant	1 90	
364-1917	Service connections, etc.	12 75	
365-1917	Heating office	14 21	
366-1917	Improvement of grounds	1 21	
474-1917	Water system	4 36	
367-1917	Construction of three cottages	212 63	
389-1919	Farm buildings	49 70	
569-1919	Improvement, etc., of grounds	9 46	
388-1919	Construction of cottages	55,961 11	
452-1919	Furnishing, etc., cottages	9,980 00	
584-1919	Completion of cottages	2,337 30	
265-1921	Repairs, improvements, etc.	38,554 01	
	By amount returned	164 07	
266-1921	Water supply	10,990 70	
	Grand total amount expended during 74th fiscal year		

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$4,484 35				\$37,747 83	
9,370 04				36,500 97	
2 80	\$93 91	\$592 65		24,000 00	
			\$1,709 72	119,996 58	\$13,951 10
\$67,926 81				\$0 97	67,926 81
					\$4,496,113 07
\$108,381 06				\$24,227 66	
108,437 87	\$190 51			26,314 14	
11,945 51				14,930 84	
4 47					
270 72		\$2 34			
78 10					
237 92			\$216 20		
580 53					
96,933 64				62,547 13	
3,662 73				20,598 36	
				5,308 20	\$330,723 06
\$133,745 12				\$18,618 95	
151,479 02	\$760 06			3,345 74	
		\$0 29			
5,669 52			\$3,210 59		
				205 00	
				8,623 00	
105,079 17				37,298 35	
				3,184 59	396,732 89
\$55,211 97				\$66,464 22	
66,940 88	\$235 00			9,127 58	
60 75		\$731 05			
582 75		185 19			
		1 90			
		12 75			
		14 21			
		1 21			
		4 36			
		212 63			
			\$49 70		
			9 46		
			55,961 11		
1,111 30			8,868 70		
1,254 22			1,083 08		
31,381 77				7,336 31	
1,516 91				9,473 79	
					158,295 55
					\$885,751 50

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
	PENAL.		
	<i>Bureau of Criminal Identification.</i>		
876-1921	Salary, Superintendent	\$309 70	\$3,600 00
905-1921	Support	1,383 59	21,250 00
	<i>Prison Directors.</i>		
435-1919	Assisting, etc., paroled prisoners	\$0 63	
905-1921	Assisting, etc., paroled prisoners	720 02	\$18,000 00
905-1921	Printing, etc.	250 00	250 00
	Uses, Detective License Fee Fund		
	<i>Advisory Pardon Board.</i>		
905-1921	Support	\$190 10	\$2,500 00
	<i>San Quentin Prison.</i>		
905-1921	Support	\$56 00	\$278,660 00
	By amount returned		808 59
275-1923	Support, deficiency		100,000 00
645-1919	Support	4,701 05	
905-1921	Salaries	813 29	162,500 00
	By amount returned		113 41
	Purchase of jute, Jute Revolving Fund		
	Uses, San Quentin Prison Fund		
	Uses, Manufacturing Revolving Fund		
253-1917	Electrification, etc.	49	
233-1917	Electrification, etc.	40 58	
283-1917	Purchase of live stock	411 48	
284-1917	Construction, etc., small buildings	11 97	
285-1917	Addition to farm buildings	5,000 00	
286-1917	Repairs to buildings	09	
287-1917	Purchase of machinery	11 20	
401-1919	Completion of electrical equipment	493 55	
	By amount returned	6 99	
453-1919	Repairs and improvements	16 89	
454-1919	Purchase, etc., machinery and equipment	4 90	
699-1921	Children's recreation and training hall	4,998 50	
566-1921	Repairs, improvements, etc.	8,158 65	
738-1921	Erection of cottages	15,000 00	
	<i>Folsom Prison.</i>		
905-1921	Support	\$7,136 29	\$198,000 00
	By amount returned		43 74
905-1921	Salaries	810 88	135,000 00
	By amount returned	6 00	1,076 57
	Uses, Folsom Prison Fund		
276-1917	School building	149 93	
279-1917	Repairs, etc., to buildings	19 28	
278-1917	Repairs to buildings	6 26	
483-1917	Repairs to buildings, etc.	9 00	
396-1919	Electrical construction, etc.	195 69	
422-1919	Construction, etc., machine and blacksmith shop	1,845 79	
467-1919	Repairs, improvements, etc.	224 96	
394-1921	Repairs, improvements, etc.	16,360 18	
	By amount returned	243 73	
680-1921	Construction of cottages for officers	3,380 84	
	By amount returned	91 80	
	<i>Arrest of Criminals Without the State.</i>		
905-1921	Arresting criminals without the state	\$428 61	\$25,000 00
	By amount returned	500 00	407 01
645-1919	Arresting criminals without the state	780 53	
	<i>Payment of Rewards.</i>		
905-1921	Payment of rewards	\$750 00	\$750 00
905-1921	Payment of rewards, illegal voting	250 00	250 00
905-1921	Payment of rewards, highway robberies	1,000 00	1,000 00
	Grand total amount expended during 74th fiscal year		
	STATE LANDS.		
	Restitution of principal, School Land Fund		
	Restitution of interest, School Land Fund		
	Refund of Script, School Land Fund		
	Grand total amount expended during 74th fiscal year		

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$3,600 00 20,384 19				\$309 70 2,249 40	\$23,984 19
\$17,824 30 159 43	\$986 79		\$0 63	\$895 72 340 57	
\$2,339 83				\$330 27	18,970 52
					2,339 83
\$279,519 41 68,163 16 56 40				\$5 18 31,836 84	
160,987 15	\$383,349 97 178,519 77 171,251 35		\$4,644 65	2,439 55	
40 50 407 66		\$0 49 08 3 82 11 97			
12 83		4,987 17			
7 53		09 3 67			
487 54 16 89 3 43			13 00 1 47		
8,140 16 14,561 45				4,998 50 18 49 438 55	1,265,525 20
\$202,109 20 123,646 90	\$23,312 00			\$3,070 83 13,246 55	
30 27		\$119 66			
5 20		19 28 1 09 9 00			
2 50 1,845 79 133 07			\$193 19 91 89		
14,224 97 80				2,378 94 921 73	367,860 81
2,550 91					
\$16,348 19 610 85			\$169 68	\$9,987 43	16,959 04
\$500 00				\$1,000 00 500 00 2,000 00	500 00
					\$1,696,139 59
	\$3,210 40 66 78 15,193 45				\$18,470 63
					\$18,470 63

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
	BONDS.		
	<i>Purchase of Bonds.</i>		
	Compensation Insurance Fund.....		
	State School Land Fund.....		
	Estates of Deceased Persons Fund.....		
	Sacramento State Building Interest and Sinking Fund.....		
	Torrens Title Assurance Fund.....		
	Teachers' Permanent Fund.....		
	<i>Redemption of Bonds.</i>		
	Second State Highway Interest and Sinking Fund.....		
	State Highway Interest and Sinking Fund.....		
	State of California University Building Interest and Sinking Fund.....		
	San Francisco State Building Interest and Sinking Fund.....		
	San Francisco Seawall Sinking Fund.....		
	<i>Interest on Bonds.</i>		
	Third State Highway Interest and Sinking Fund.....		
	Second State Highway Interest and Sinking Fund.....		
	State Highway Interest and Sinking Fund.....		
	State of California University Building Interest and Sinking Fund.....		
	San Francisco State Building Interest and Sinking Fund.....		
	Sacramento State Building Interest and Sinking Fund.....		
	India Basin Sinking Fund.....		
	Third San Francisco Seawall Sinking Fund.....		
	Second San Francisco Seawall Sinking Fund.....		
	San Francisco Seawall Sinking Fund.....		
	Interest and Sinking Fund.....		
	Grand total amount expended during 74th fiscal year.....		
	EMERGENCY FUND.*		
	(Expended under direction of Department of Finance and Controller.)		
905-1921	Emergency Fund.....	\$263,392 78	
	By amount returned.....	321,580 43	
645-1919	Emergency Fund.....	7,718 63	
	By amount returned.....	500 00	
	Grand total amount expended during 74th fiscal year.....		
	*For detailed expenditures see end of statement.		
	MISCELLANEOUS.		
	Repayment of estates of deceased persons.....		
	Refund to counties, Forest Reserve Fund.....		
	Napa State Farm, Contingent Fund.....		
739-1921	Improvements, Napa State Farm.....	\$2,836 25	
	By amount returned.....	91 65	
	Kern County Condemnation Fund, special deposit.....		
	Apportionment to counties, Motor Vehicle Fund.....		
	City of Redding and Northern California Power Company Condemnation Fund, special deposit.....		
	Repayment of bank deposits, School Land Fund.....		
	Repayment of bank deposits, Dissolved Savings Bank Fund.....		
580-1921	Support, Veterans' Welfare Board.....	7,116 30	
	By amount returned.....	52,669 59	
579-1921	Veterans' Educational Institute.....	*500,000 00	
	By amount returned.....	962 11	
519-1921	Veterans' Farm and Home Purchase.....	43,123 15	
	By amount returned.....	5,000 00	
	Uses, Veterans' Farm and Home Building Fund.....		
357-1911	Reimbursement to counties, etc., account of bonded debt.....		
905-1921	Payment of premium on surety bonds, state officers.....	938 35	\$3,500 00
	By amount returned.....		33 80
645-1921	Payment of premium on surety bonds, state officers.....	1,157 70	
	By amount returned.....	1 42	
	*\$300,000 available upon taking effect of act, \$200,000 available July 1, 1923.		

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
	\$1,040,445 26				
	636,946 69				
	142,719 55				
	58,808 82				
	19,356 53				
	480,192 41				
					\$2,378,469 26
	\$375,000 00				
	400,000 00				
	40,000 00				
	20,000 00				
	115,000 00				
					950,000 00
	\$1,359,725 00				
	675,000 00				
	624,000 00				
	76,500 00				
	34,400 00				
	120,000 00				
	34,120 00				
	120,000 00				
	360,000 00				
	6,900 00				
	141,435 00				
					3,552,080 00
					\$6,880,549 26
\$385,658 78				\$199,314 43	
2,422 82			\$5,795 81		
					\$388,081 60
					\$388,081 60
	\$48,145 09				\$48,145 09
	157,191 34				157,191 34
	43,573 14				
\$2,117 79				\$310 11	45,690 93
	140 15				140 15
	3,786,595 47				3,786,595 47
	57,356 18				57,356 18
	4,226 62				
	193 87				4,420 49
34,376 83				25,409 01	
225,190 22				275,771 89	
47,794 04				329 11	
629,744 64	996,346 68				1,303,707 82
2,222 10				2,250 05	629,744 64
5 00			\$1,154 12		2,227 10

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
	MISCELLANEOUS—Continued		
905-1921	Printing and advertising sale of state bonds.....	\$860 61	\$10,000 00
368-1917	Painting, Capitol Building.....	28 85	
409-1921	Improvement Capitol Building and Grounds.....	8,487 43	
294-1921	Lighting system, Capitol Grounds.....	2,101 54	
905-1921	Compensation benefits.....	5,256 53	20,000 00
905-1921	Repairs, etc., Executive Mansion.....	53 24	2,500 00
	By amount returned.....		1 00
398-1921	Support, Historical Survey Commission.....	9,856 07	
750-1921	Conservation and reforestation, Mt. Diablo Park.....	2,500 00	
678-1921	Memorial Battle of San Pasqual.....	5,000 00	
905-1921	Official advertising.....	2,371 28	3,000 00
478-1917	Portrait of Hiram Johnson.....	500 00	
905-1921	Printing, various offices.....	1,838 15	2,250 00
568-1921	Rental of state offices in Los Angeles and Sacramento.....	135,736 15	
	By amount returned.....	68,539 81	
458-1919	Rental of state offices in Los Angeles and Sacramento.....	3,620 87	
376-1917	Electric lighting, Sutter's Fort.....	15	
311-1919	Spanish-American War account.....	5,926 50	
866-1921	*Maintenance of fire boats, San Francisco.....	84,740 99	
905-1921	Purchase of topographic sheets.....	250 00	250 00
905-1921	Traveling expenses, County Treasurers.....	857 24	2,500 00
	By amount returned.....		9 08
474-1919	Claim of City of San Francisco.....	71 21	
658-1919	Claim of Los Angeles County.....	149 00	
306-1921	Claim of Charles R. Perkins.....	1,731 25	
	Reissue of canceled warrants.....		
	Totals.....	\$17,982,782 90	\$13,180,165 38
	Grand total amount expended during 74th fiscal year.....		
	TRANSFERS.		
	Transferred to:		
	San Francisco Seawall Sinking Fund from San Francisco Harbor Improvement Fund.....		
	Second San Francisco Seawall Sinking Fund from San Francisco Harbor Improvement Fund.....		
	Third San Francisco Seawall Sinking Fund from San Francisco Harbor Improvement Fund.....		
	India Basin Sinking Fund from San Francisco Harbor Improvement Fund.....		
	General Fund from San Francisco Seawall Sinking Fund.....		
	General Fund from Second San Francisco Seawall Sinking Fund.....		
	General Fund from Third San Francisco Seawall Sinking Fund.....		
	General Fund from India Basin Sinking Fund.....		
	Veterans' Home Fund from General Fund.....		
	State Library Fund from General Fund.....		
	Market Commission Fund from General Fund.....		
	Teachers' Permanent Fund from General Fund.....		
	Teachers' Retirement Salary Fund from Teachers' Permanent Fund.....		
	Sacramento State Building Interest and Sinking Fund from General Fund.....		
	Sacramento State Building Interest and Sinking Fund from General Fund a-c investment.....		
	Vocational Rehabilitation Fund from General Fund.....		
	Vocational Education Fund from General Fund.....		
	State University Fund from General Fund.....		
	School Fund from Junior College Fund.....		
	School Fund from General Fund.....		
	High School Fund from General Fund.....		
	Pacific Colony Contingent Fund from General Fund.....		
	General Fund from Veterans' Welfare Fund.....		
	General Fund from Veterans' Farm and Home Building Fund.....		
	San Francisco Seawall Sinking Fund from General Fund a-c interest.....		
	Second San Francisco Seawall Sinking Fund from General Fund a-c interest.....		

* Not to exceed one-half cost of maintenance.

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$6,111 58				\$4,749 03	\$6,111 58
752 00		\$28 85		7,735 43	
1,606 12				495 42	2,358 12
25,256 53					25,256 53
2,417 74				136 50	2,417 74
5,151 96				4,704 11	5,151 96
				2,500 00	
				5,000 00	
475 76				5,095 52	475 76
		500 00			
1,031 62				3,056 53	1,031 62
193,510 67				10,765 29	
		15	\$3,620 87		193,510 67
94 00			5,832 50		94 00
69,669 93				15,071 06	69,669 93
				500 00	
1,950 29				1,416 03	1,950 29
			71 21		
			149 00		
4,667 90				1,731 25	4,667 96
\$21,554,161 53	\$67,229,356 39	\$440,891 74	\$3,239,844 77	\$8,052,301 05	\$6,347,915 31
					\$88,783,517 92
	\$132,249 99				
	390,000 00				
	130,000 00				
	36,963 33				
	10,349 99				
	90,000 00				
	30,000 00				
	8,529 99				
\$220,000 00					
147,950 00					
18,620 00					
317,232 22					
	371,750 00				
170,000 00					
50,000 00					
30,054 51					
176,088 29					
2,014,649 32					
	755,761 32				
12,471,590 40					
3,305,982 35					
50 00					
	450,000 00				
	450,000 00				
10,349 99					
60,000 00					

STATEMENT No. 3

Chapter	Appropriation	Unexpended balance at beginning of 74th fiscal year	Appropriation, 74th fiscal year
	TRANSFERS—Continued.		
	Third San Francisco Seawall Sinking Fund from General Fund a-c interest.....		
	India Basin Sinking Fund from General Fund a-c interest.....		
	San Francisco State Building Interest and Sinking Fund from General Fund a-c interest.....		
	San Francisco State Building Interest and Sinking Fund from General Fund a-c redemption.....		
	University of California Building Interest and Sinking Fund from General Fund a-c interest.....		
	University of California Building Interest and Sinking Fund from General Fund a-c redemption.....		
	State Highway Interest and Sinking Fund from General Fund a-c interest.....		
	State Highway Interest and Sinking Fund from General Fund a-c redemption.....		
	Second State Highway Interest and Sinking Fund from General Fund a-c interest.....		
	Second State Highway Interest and Sinking Fund from General Fund a-c redemption.....		
	Third State Highway Interest and Sinking Fund from General Fund a-c interest.....		
	Interest and Sinking Fund from General Fund a-c interest.....		
	General Fund from Bond Investment Fund.....		
	School Land Fund from Bond Investment Fund.....		
	Veterans' Dependents' Education Fund from Tax Land Fund.....		
	General Fund from Real Estate Commission Fund for 1922.....		
	Veterans' Farm and Home Building Fund from General Fund.....		
	General Fund from Ballot Paper Revolving Fund.....		
	Total transfers.....		
	Grand total expended during 74th fiscal year.....		

—Continued.

Expended during 74th fiscal year, General Fund	Expended during 74th fiscal year, various funds	Balance, June 30, 1923—			Total amount expended during 74th fiscal year
		Remaining in appropriations made in 1917	Remaining in appropriations made in 1919	Remaining in appropriations made in 1921	
\$20,000 00					
5,686 66					
34,400 00					
20,000 00					
76,500 00					
40,000 00					
624,000 00					
400,000 00					
675,000 00					
375,000 00					
1,348,034 00					
141,435 00					
	\$91,323 12				
	91,323 13				
	1,939 91				
	42,990 97				
700,000 00					
	63 00				
\$23,452,622 74	\$3,083,244 75				\$26,535,867 49
\$44,556,784 27	\$70,762,601 14				\$115,319,385 41

DETAIL OF EXPENDITURES FROM EMERGENCY FUND ON RESOLUTIONS, SEVENTY-FOURTH FISCAL YEAR.

(Expended Under Supervision of Department of Finance (Board of Control) and Controller.)

Purpose of allowance	Unexpended balance of resolution	Resolutions and returns, seventy-fourth fiscal year	Amount expended during seventy-fourth fiscal year	Amount unexpended on resolutions during seventy-fourth fiscal year	Total amount expended during seventy-fourth fiscal year
EXECUTIVE.					
Postage, etc., Governor, deficiency		\$519 27	\$519 27		\$834 01
Postage, etc., Governor, deficiency		314 74	314 74		
ADMINISTRATIVE.					
Additional costs of suits, Attorney General		\$5,000 00	\$2,441 47	\$2,558 53	3,941 32
Postage, etc., Attorney General, deficiency		2,448 82	1,499 85	948 97	
CONSTRUCTIVE.					
Department of Public Works, Division of Architecture, Revolving Fund		\$15,000 00	\$15,000 00		46,702 01
Department of Public Works, Division of Architecture, Revolving Fund		25,000 00	*25,000 00		
Upkeep, San Francisco State Building		10,000 00	6,702 01	\$3,297 99	
EDUCATIONAL.					
San Francisco Teachers College, deficiency	\$371 10	\$5,000 00	\$371 08	\$0 02	4,179 85
San Francisco Teachers College, additional support		730 00	3,078 77	1,921 23	
San Francisco Teachers College, deficiency			730 00		
DEVELOPMENTAL.					
Department of Public Works, Division of Land Settlement, expenses		\$20,000 00	*\$19,948 02	\$51 98	30,018 23
Department of Public Works, Division of Land Settlement, expenses		10,000 00	*9,570 21	429 79	
Fish and Game Commission, Revolving Fund		500 00	*500 00		
PROTECTIVE.					
Board of Forestry, Revolving Fund		\$1,000 00	*\$1,000 00		1,000 00
BENEVOLENT.					
Deporting orphans		\$601 45	\$601 45		7,641 61
Woman's Relief Corps Home, heating apparatus		7,000 00			
By amount returned		44 50	7,040 16	\$4 34	
CURATIVE.					
Mendocino State Hospital, repairs	\$105 66				89,434 18
By amount returned	18 75		\$122 90	\$1 51	
Deportation of inmates, Sonoma State Home		\$1,324 48	1,324 48		2,013 20
Transportation of prisoners and insane		90,000 00	87,986 80	2,013 20	

PENAL.					
Arrest of criminals without the state.		\$7,000 00	\$6,544 27	\$455 73	
Arrest of criminals without the state.		1,378 08	1,378 08		7,922 35
MISCELLANEOUS.					
Napa State Farm, Revolving Fund.	\$6,025 01				
By amount returned.	262,498 95			\$72,963 21	
Pio Pico Mansion, expenses.		\$150 00	\$195,560 75		
Compensation benefits, state officers and employees.		3,500 00	150 00	2,802 71	
			697 29		196,408 04
Totals.	\$269,019 47	\$206,511 34	\$388,081 60	\$87,449 21	\$388,081 60

*Returned.

STATEMENT No. 3—Continued.

Recapitulation of Expenditures for the Seventy-fourth Fiscal Year, Ending
June 30, 1923.

	Total amount expended during 74th fiscal year	Grand total amount ex- pended during 74th fiscal year
<i>Legislative—</i>		
Senate.....	\$102,653 91	
Assembly.....	149,705 35	
Legislative printing.....	97,965 11	
Legislative mailing.....	1,950 00	\$352,274 37
<i>Judicial—</i>		
Supreme Court and Clerk.....	151,144 58	
District Courts of Appeal.....	184,793 52	
Superior Courts.....	340,152 60	676,090 70
<i>Executive—</i>		
Governor.....	46,665 21	
Lieutenant Governor.....	4,000 00	50,665 21
<i>Administrative—</i>		
Department of Finance, support.....	316,857 64	
Division of Purchases and Custody (Purchasing Department Revolving Fund).....	301,494 65	
Division of Motor Vehicles.....	771,803 78	
Division of Motor Vehicles (refunds).....	15,858 55	
Division of Printing.....	755,636 90	
Division of Libraries.....	143,083 76	
Secretary of State.....	190,729 18	
Controller.....	123,457 21	
Treasurer.....	31,055 16	
Attorney General.....	84,100 31	
Surveyor General.....	30,038 45	
Board of Equalization.....	55,467 17	2,819,582 76
<i>Regulative—</i>		
Railroad Commission.....	534,188 65	
Superintendent of Banks.....	188,869 23	
Insurance Commissioner.....	69,809 37	
Board of Health.....	471,490 06	
Corporation Commissioner.....	190,515 74	
Building and Loan Commissioner.....	13,345 52	
Board of Chiropractic Examiners.....	3,035 93	
Board of Medical Examiners.....	75,100 28	
Board of Optometry.....	8,375 59	
Board of Osteopathic Examiners.....	3,063 56	
Board of Dental Examiners.....	14,630 70	
Board of Examiners in Veterinary Medicine.....	325 78	
Board of Bar Examiners.....	6,759 22	
Board of Architecture (Northern District).....	2,205 68	
Board of Architecture (Southern District).....	2,450 50	
Civil Service Commission.....	42,672 15	
Eureka Harbor Commissioners.....	3,825 20	
Legislative Counsel Bureau.....	14,408 06	
Real Estate Commissioner.....	130,658 59	
Department of Labor and Industrial Relations:		
Division of Workmen's Compensation, Insurance and Safety.....	5,683,137 94	
Division of Labor.....	181,311 01	
Division of Immigration and Housing.....	74,146 72	
Division of Industrial Welfare.....	62,817 02	
Department of Public Works (Division of Water Rights).....	139,780 30	7,916,922 80
<i>Defensive—</i>		
National Guard.....	292,543 11	
High School Cadets.....	20,852 00	313,395 11
<i>Constructive—</i>		
San Francisco Harbor Commission.....	2,176,717 35	
San Francisco State Building.....	353,423 77	
Sacramento State Building.....	355,179 50	
Department of Public Works (Division of Highways).....	21,426,167 71	
Department of Public Works (Division of Engineering, Irrigation and Architecture).....	467,221 91	24,778,710 24

STATEMENT No. 3—Continued.

Recapitulation of Expenditures for the Seventy-fourth Fiscal Year, Ending
June 30, 1923.

	Total amount expended during 74th fiscal year	Grand total amount ex- pended during 74th fiscal year
<i>Educational—</i>		
Department of Education.....	\$437,966 15	
Superintendent of Public Instruction.....	42,746 18	
Support, elementary schools.....	13,774,520 00	
Support, high schools.....	3,306,031 44	
Support, junior colleges.....	21,300 00	
Support of State University.....	5,762,989 15	
Chico Teachers College.....	123,640 64	
Fresno Teachers College.....	165,368 81	
Humboldt Teachers College.....	50,408 45	
San Diego Teachers College.....	206,243 28	
San Francisco Teachers College.....	170,135 76	
San Jose Teachers College.....	244,951 51	
Santa Barbara Teachers College.....	103,878 06	
California Polytechnic School.....	172,860 58	
California School for Deaf and Blind.....	203,824 25	
Hastings College of the Law.....	15,055 43	
Manufacture of school textbooks.....	264,065 13	
Investigation of agricultural instruction.....	4,423 22	
Teachers' pensions.....	373,487 07	\$25,448,895 11
<i>Developmental—</i>		
State Agricultural Society.....	210,802 48	
Mining Bureau.....	242,145 20	
Department of Agriculture.....	891,373 79	
Fish and Game Commission.....	517,874 69	
Premiums on agricultural and horticultural exhibits.....	25,000 00	
State Reclamation Board.....	425,036 55	
Los Angeles Exposition.....	34,165 08	
Department of Public Works, (Division of Land Settlement).....	343,809 00	2,690,206 79
<i>Protective—</i>		
Board of Forestry.....	97,767 45	
Fire trails.....	27,894 21	
Marshall Monument.....	1,218 87	
California Redwood Park.....	35,685 17	
Purchase of timber lands in Humboldt and Mendocino counties.....	86,631 46	
Care and maintenance, etc., State Building at San Diego.....	6,254 68	
Los Angeles flood control.....	300,000 00	
Controlling floods, Sacramento River.....	500,000 00	1,055,451 84
<i>Benevolent—</i>		
Veterans' Home.....	356,746 37	
Woman's Relief Corps Home.....	16,650 02	
Home for Adult Blind.....	123,325 13	
Support of orphans, half-orphans, etc.....	1,471,580 51	1,968,302 03
<i>Curative—</i>		
Board of Charities and Corrections.....	39,317 07	
Department of Institutions.....	37,462 91	
Agnews Hospital.....	533,429 22	
Mendocino Hospital.....	433,899 67	
Napa Hospital.....	833,797 28	
Norwalk Hospital.....	362,206 28	
Sonoma State Home.....	612,886 80	
Southern California Hospital.....	685,032 92	
Stockton Hospital.....	811,665 62	
Industrial Farm for Women.....	64,537 39	
Pacific Colony.....	13,951 10	
Transportation of prisoners and insane.....	67,926 81	4,496,113 07
<i>Corrective—</i>		
Whittier State School.....	330,723 06	
Preston School of Industry.....	396,732 89	
California Training School for Girls.....	158,295 55	885,751 50
<i>Penal—</i>		
Bureau of Criminal Identification.....	23,984 19	
Prison Directors.....	18,970 52	
Advisory Pardon Board.....	2,339 83	
San Quentin Prison.....	1,265,525 20	
Folsom Prison.....	367,860 81	
Arrest of criminals without the state.....	16,959 04	
Payment of rewards.....	500 00	1,696,139 59

STATEMENT No. 3—Concluded.

Recapitulation of Expenditures for the Seventy-fourth Fiscal Year, Ending
June 30, 1921.

	Total amount expended during 74th fiscal year	Grand total amount ex- pended during 74th fiscal year
<i>State Lands—</i>		
Restitution of principal	\$3,210 40	
Restitution of interest	66 78	
Refund of script	15,193 45	\$18,470 63
<i>Purchase of Bonds—</i>		
Compensation Insurance Fund	1,040,445 26	
State School Land Fund	636,946 69	
Estates Deceased Persons Fund	142,719 55	
Sacramento State Building Interest and Sinking Fund	58,808 82	
Torrens Title Assurance Fund	19,356 53	
Teachers' Permanent Fund	480,192 41	2,378,469 26
<i>Redemption of Bonds—</i>		
Second State Highway Interest and Sinking Fund	375,000 00	
State Highway Interest and Sinking Fund	400,000 00	
State of California University Building Interest and Sinking Fund	40,000 00	
San Francisco State Building Interest and Sinking Fund	20,000 00	
San Francisco Seawall Sinking Fund	115,000 00	950,000 00
<i>Interest on Bonds—</i>		
Third State Highway Interest and Sinking Fund	1,359,725 00	
Second State Highway Interest and Sinking Fund	675,000 00	
State Highway Interest and Sinking Fund	624,000 00	
State of California University Building Interest and Sinking Fund	76,500 00	
San Francisco State Building Interest and Sinking Fund	34,400 00	
Sacramento State Building Interest and Sinking Fund	120,000 00	
India Basin Sinking Fund	34,120 00	
Third San Francisco Seawall Sinking Fund	120,000 00	
Second San Francisco Seawall Sinking Fund	360,000 00	
San Francisco Seawall Sinking Fund	6,900 00	
Interest and Sinking Fund	141,435 00	3,552,080 00
<i>Emergency Fund—</i>		
Expended under direction of Department of Finance and Controller	388,081 60	388,081 60
<i>Miscellaneous—</i>		
Repayment estates of deceased persons	48,145 09	
Refund to counties (Forest Reserve Fund)	157,191 34	
Napa State Farm	45,690 93	
Kern County High School Condemnation Fund (special deposit)	140 15	
Apportionment to counties (Motor Vehicle Fund)	3,786,595 47	
City of Redding and Northern California Power Company Con- demnation Fund (special deposit)	57,356 18	
Repayment of bank deposits	4,420 49	
Veterans' Welfare Board	1,303,707 82	
Reimbursement to counties, etc., account bonded debt	629,744 84	
Payment of premiums on bonds of state officers	2,227 10	
Printing, etc., state bonds	6,111 58	
Improvements to Capitol Building and Grounds	752 00	
Lighting system, Capitol Building and Grounds	1,606 12	
Compensation benefits, state officers and employees	25,256 53	
Repairs, etc., Executive Mansion	2,417 74	
Historical Survey Commission	5,151 96	
Official advertising	475 76	
Printing, various offices	1,031 62	
Rental of state offices	193,510 67	
Fireboats, San Francisco	69,669 93	
Spanish-American War account	94 00	
Traveling expenses, county treasurers	1,950 29	
Canceled warrants	4,667 90	6,347,915 31
Total expenditures		\$88,783,517 92
Transfers		26,535,867 49
Total expenditures and transfers		\$115,319,385 41

STATEMENT

Showing Amount of Each Appropriation, Amount Expended, Amount Unexpended,

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
	LEGISLATIVE.		
	<i>Assembly.</i>		
905-1921	Pay of Officers, Clerks, etc.	\$430 50	
121-1923	Salaries, Assemblymen		\$80,000 00
121-1923	Mileage, Assemblymen		7,600 00
121-1923	Pay of Officers, Clerks, etc.		50,000 00
121-1923	Contingent expenses		18,000 00
	<i>Senate.</i>		
121-1923	Salaries, Senators		\$40,000 00
121-1923	Mileage, Lieutenant Governor and Senators		4,400 00
121-1923	Pay of Officers, Clerks, etc.		50,000 00
121-1923	Contingent expenses		15,000 00
	<i>Legislative Printing.</i>		
121-1923	Printing, binding, etc.		\$145,873 34
193-1923	Printing (45th session)		72,137 23
905-1921	Printing, binding, etc.	\$191 31	
	<i>Legislative Mailing.</i>		
121-1923	Legislative mailing		\$3,000 00
2-1923	Legislative mailing (45th session)		1,050 00
	Grand total amount expended during 75th fiscal year		
	JUDICIAL.		
	<i>Supreme Court and Clerk.</i>		
121-1923	Salaries, Justices		\$56,000 00
121-1923	Salaries, Officers and Employees		65,240 00
	By Chapter 319-1923		1,200 00
121-1923	Support (General and Library Fund)		11,400 00
905-1921	Expenses (Sec. 47 C. C. P.)	\$3,209 76	
	By amount returned	500 00	
121-1923	New equipment		6,000 00
905-1921	Printing, etc.	1,295 63	
905-1921	Postage and contingent expenses	136 82	
905-1921	Postage and contingent expenses, Clerk	998 61	
	<i>District Courts of Appeal—First District.</i>		
121-1923	Salaries, Justices, First District		\$42,000 00
121-1923	Salaries, Employees (General and Library Funds)		28,150 00
121-1923	Support (General and Library Funds)		3,225 00
121-1923	New equipment		2,000 00
905-1921	Postage, etc., Clerk	\$525 78	
905-1921	Printing, etc., Clerk	956 79	
	Uses, Library Fund		
	<i>Second District.</i>		
121-1923	Salaries, Justices		\$42,000 00
121-1923	Salaries, Employees (General and Library Funds)		26,380 00
	By amount returned		186 67
121-1923	Support (General and Library Funds)		2,700 00
121-1923	New equipment (Library Fund)		4,200 00
905-1921	Postage, etc., Clerk	\$1,270 38	
905-1921	Printing, etc., Clerk	861 15	
	Uses, Library Fund		
	<i>Third District.</i>		
121-1923	Salaries, Justices		\$21,000 00
121-1923	Salaries, Employees		15,800 00
121-1923	Support (General and Library Funds)		1,300 00
121-1923	New equipment (General and Library Funds)		800 00
905-1921	Postage, etc., Clerk	\$384 79	
905-1921	Printing, etc., Clerk	84 08	
	Uses, Library Fund		
	<i>Superior Courts.</i>		
905-1921	State's portion of salaries		
	By amount returned	\$13 40	
121-1923	State's portion of salaries		\$341,957 30
	By amount returned		125 70
	Grand total amount expended during 75th fiscal year		

No. 4.

and Total Expended, During Seventy-fifth Fiscal Year, Ending June 30, 1924.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924 —		Available balance June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$255 00			\$175 50		
				\$80,000 00	
				7,600 00	
				50,000 00	
				18,000 00	
					\$255 00
				\$40,000 00	
				4,400 00	
				50,000 00	
				15,000 00	
\$348 35				\$145,524 99	
56,873 64				15,263 59	
171 40			\$19 91		
					57,393 39
				\$3,000 00	
\$261 45				788 55	
					261 45
					\$57,909 84
\$55,453 05				\$546 95	
64,462 90				1,977 10	
7,208 16	\$2,013 38			2 178 46	
3,083 71			\$626 05		
781 91			513 72	6,000 00	
136 82					
48 62			949 99		
					\$133,188 55
\$41,718 40				\$281 60	
27,100 00	\$112 50			937 50	
1,872 94	623 70			728 36	
				2,000 00	
256 64			\$269 14		
79 04			877 75		
	29 00				
					71,792 22
\$42,000 00					
23,656 87	\$250 00			\$2,659 80	
1,129 72	1,170 28			400 00	
	58 03			4,141 97	
497 07			\$773 31		
16 03			845 12		
	197 60				
					68,975 60
\$20,096 80				\$903 20	
15,800 00					
1,238 08	\$12 50			49 42	
166 50	610 00			23 50	
209 63			\$175 16		
10 15			73 93		
	12 50				
					38,156 16
\$19 45					
358,716 50					
					358,735 95
					\$670,848 48
10—33815					

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
	EXECUTIVE.		
	<i>Governor.</i>		
121-1923	Salaries, Governor, Secretaries, etc.		\$22,100 00
905-1921	Postage, traveling, etc.	\$37 80	
121-1923	Postage, traveling, etc.		9,200 00
	By amount returned.		12 50
121-1923	Special contingent, secret service.		10,000 00
121-1923	Support, Governor's residence.		8,750 00
905-1921	Printing, etc.	17 01	
121-1923	Printing, etc.		1,500 00
413-1921	Paving alley, Governor's residence.	339 00	
426-1921	Repairs, etc., Governor's auto.	9 82	
	<i>Lieutenant Governor.</i>		
121-1923	Salary		\$4,000 00
	Grand total amount expended during 75th fiscal year.		
	ADMINISTRATIVE.		
	<i>Department of Finance.</i>		
121-1923	Salaries, Officers and Employees		\$256,406 00
	By amount returned.		16,080 08
905-1921	Support.	\$75,616 10	
	By amount returned.	6,238 39	
121-1923	Support.		60,825 00
	By amount returned.		13,725 51
	<i>Division of Purchases and Custody.</i>		
	Purchasing Department Revolving Fund.		
	<i>Division of Motor Vehicles.</i>		
	Support, Motor Vehicle Fund.		
	Uses, Signal Device Testing Fee Fund.		
	Uses, Testing Fee Fund.		
	Uses, Motor Vehicle Testing Fee Fund.		
	Uses, Transfer and Operators' License Fund.		
66-1923	Expenses, Motor Vehicle Fund.		
266-1923	Expenses, Motor Vehicle Fund.		
	<i>Refunds.</i>		
266-1923	Motor Vehicle Fund		
	<i>Division of Printing</i>		
121-1923	Salaries, Chief and Employees.		\$309,900 00
121-1923	Support.		301,000 00
703-1921	Support, Printing Fund 74th Year.		
	Purchase of site and erection of plant.	\$17,786 93	
	By amount returned.	10 92	
762-1917	Construction and equipment of plant.	12,735 01	
5-1923	Completion of plant (deficiency).	53,592 32	
	<i>Division of Libraries.</i>		
121-1923	Salaries, librarian and employees.		\$67,930 00
	By amount returned.		5 80
121-1923	Support.		12,310 00
	By amount returned.		403 68
121-1923	New equipment and books.		42,730 00
	By amount returned.		783 88
	Uses, Library Fund, 74th year.		
	<i>Secretary of State.</i>		
121-1923	Salaries.		\$54,450 00
	By amount returned.		155 00
121-1923	Support.		11,925 00
	Uses, Ballot Paper Revolving Fund.		
121-1923	Compiling, etc., Constitutional amendments.		35,000 00
905-1921	Printing, etc. (Exempt from Sec. 4)	\$882 64	
905-1921	Traveling and contingent.	302 86	
905-1921	Postage, etc.	1,485 55	
905-1921	Compiling, etc., State Roster.	500 00	
460-1923	Compiling, etc., Blue Book.		10,000 00

*Balance reverted to General Fund.

†Drawn from General Fund in error. Refunded and paid from Library Fund.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$22,037 80				\$62 20	
37 23			\$0 57		
6,880 84				2,331 66	
1,100 00				8,900 00	
8,750 00					
16 55			46		
483 60				1,016 40	
8 54			339 00		
			1 28		
					\$39,314 56
\$4,000 00					
					4,000 00
					\$43,314 56
\$267,894 63				\$4,591 45	
4,055 22			\$77,799 27		
63,789 09				10,761 42	
					\$335,738 04
	\$319,815 82				
					319,815 82
	\$205,632 76				
	270 00				
	1,230 00				
	2,386 00				
	360,388 12				
	71,388 45				
	259,488 21				
					900,783 54
	\$2,544 50				
	3,401 15				
					5,945 65
	\$259,443 45			\$50,456 55	
	186,690 56			114,309 44	
	118,162 71				
\$17,797 15			\$0 70		
*12,733 60					
51,908 30				1,684 02	
					646,735 77
	\$66,123 72			\$1,812 08	
†\$370 77	11,350 53			992 38	
†708 30	18,464 80			24,340 78	
	8,283 78				
					105,301 90
\$53,866 65				\$738 35	
10,560 77				1,364 23	
	\$3,382 96				
				35,000 00	
465 80			\$416 84		
87 81			215 05		
100 32			1,385 23		
500 00					
3,713 30				6,286 70	
					72,677 61

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
<i>Controller.</i>			
121-1923	Salaries		\$95,760 00
	By amount returned		165 00
121-1923	Support		33,000 00
	By amount returned		28 63
905-1921	Support and maintenance	\$24,747 92	
	By amount returned	400 00	
905-1921	Expenses, Inheritance Tax Department, general	19,466 68	
	By amount returned	1,200 00	
905-1921	Expenses, Inheritance Tax Department, San Francisco	698 35	
905-1921	Expenses, Inheritance Tax Department, Los Angeles	3,105 39	
<i>Treasurer.</i>			
121-1923	Salaries		\$27,480 00
	By amount returned		500 00
121-1923	Support		2,400 00
	By amount returned		2 63
<i>Attorney General.</i>			
121-1923	Salaries		\$65,940 00
	By Chapter 243-1923		9,900 00
	By Chapter 244-1923		10,800 00
121-1923	Support		16,160 00
	By amount returned		47 28
121-1923	New equipment		2,000 00
	By amount returned		100 90
905-1921	Postage, contingent, etc.	\$0 81	
	By amount returned	591 35	
905-1921	Purchase of law books	1,373 00	
4-1921	Expenses, recovery of escheated property	1,722 05	
905-1921	Conserving state lands	36 73	
<i>Surveyor General.</i>			
121-1923	Salaries		\$25,700 00
121-1923	Support		3,780 00
	By amount returned		7 50
121-1923	New equipment		1,200 00
303-1921	Reservation of minerals	\$3,299 27	
905-1921	Traveling and contingent expenses	548 48	
	By amount returned	500 00	
905-1921	Printing, etc.	1,535 67	
<i>Board of Equalization.</i>			
121-1923	Salaries		\$28,700 00
121-1923	Support		5,300 00
	By amount returned		161 22
121-1923	New equipment		200 00
905-1921	Clerical and expert assistance	\$7,832 07	
	By amount returned	250 00	
905-1921	Printing, etc.	1,142 12	
905-1921	Postage, etc.	157 59	
3702 P. C.	Traveling expenses, etc.	1,411 81	
3702 P. C.	Traveling expenses, etc.	1,658 58	
3702 P. C.	Traveling expenses, etc.		6,000 00
428-1921	Investigations, appraisements, etc.		25,000 00
	Uses, Emblem Revolving Fund		
Grand total amount expended during 75th fiscal year			
<i>REGULATIVE.</i>			
<i>Railroad Commission.</i>			
121-1923	Salaries (Gas Fund and Railroad Commission Fund)		\$276,100 00
	Special deposit		2,560 00
	By amount returned		2,430 16
	By amount returned to fund		2,253 33
121-1923	Support (General Fund and Railroad Commission Fund)		120,700 00
905-1921	Support		
	By amount returned	\$2,657 49	
	Uses, Railroad Commission Fund		
<i>Superintendent of Banks.</i>			
121-1923	Salaries (Banking Fund)		\$138,900 00
	By amount returned		833 30
121-1923	Support (Banking Fund)		67,575 00
	Uses, State Banking Fund		

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$87,614 29				\$8,310 71	
18,981 20				14,047 43	
10,162 38			\$14,985 54		
824 29			19,842 39		
363 96			324 39		
462 54			2,642 85		
					\$118,408 66
\$27,919 65				\$60 35	
2,367 89				34 74	
					30,287 54
\$75,164 91				\$11,475 09	
10,927 00				5,280 28	
1,474 44				626 46	
393 11			\$199 05		
824 50			548 50		
8 45			1,722 05		
			28 28		
					88,792 41
\$23,499 13				\$2,200 87	
3,357 00				430 50	
820 60			\$2,478 67	1,200 00	
296 22			848 26		
93 60			1,442 07		
					27,970 55
\$28,501 65				\$198 35	
3,867 57				1,593 65	
71 50				128 50	
2,578 49			\$5,503 58		
161 75			980 37		
156 70			89		
32 65			1,379 16		
637 03			1,001 55		
4,389 54				1,610 46	
8,027 94				16,972 06	
	\$957 91				
					49,402 73
					\$2,701,861 12
\$180,012 05	\$96,391 60			\$6,939 84	
24,420 93	77,436 96			18,842 11	
2,226 13			\$431 36		
	12,208 82				
					\$392,696 49
	\$129,208 74			\$10,524 56	
	66,113 99			1,461 01	
	9,057 37				
					204,380 10

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
<i>Insurance Commissioner.</i>			
121-1923	Salaries (Insurance Commissioner's Special Fund)		\$59,380 00
121-1923	Support (Insurance Commissioner's Special Fund)		22,985 00
	Uses, Insurance Commissioner's Special Fund		
<i>Board of Health.</i>			
121-1923	Salaries (General and Nurses' Registration Fund)		\$153,149 00
	By amount returned		2,151 88
121-1923	Support (General and Nurses' Registration Fund)		124,169 00
	By amount returned		65 43
905-1921	Support, District Health Officers	\$5,839 16	
905-1921	Traveling and contingent expenses	15,281 10	
	By amount returned	1,603 00	
412-1921	Dental Hygiene	2,008 52	
422-1921	Support, Public Health Nurses	1,859 00	
905-1921	Support, Pure Food and Drug Laboratory	9,201 45	
	By amount returned	647 50	
905-1921	Salaries, etc., Sanitary Inspectors	7,306 39	
905-1921	Support, Hygienic Laboratory	9,646 67	
	By amount returned	800 00	
905-1921	Vital statistics	5,220 02	
	By amount returned	30 00	
905-1921	Prevention of contagious diseases	8,140 15	
905-1921	Support, Child Hygiene	7,206 17	
	By amount returned	600 00	
Spec. Dep.	Child Hygiene, federal aid	24,871 12	
	By amount from U. S. government	12,140 00	
	By amount returned	18 10	
417-1921	Malaria control	11,130 04	
905-1921	Support, Bureau of Social Hygiene	10,069 76	
418-1921	Plague Parasitology	104 00	
905-1921	Sanitary Engineering	15,298 11	
	By amount returned	500 00	
423-1921	Bureau of Tuberculosis		
	Support	12,360 75	
	By amount returned	500 00	
	Subsidies	324,427 72	
Spec. Dep.	Uses, Nurses' Registration Fund		
	Social Hygiene, federal aid		
	By amount returned from U. S. government		10,535 65
<i>Corporation Commissioner.</i>			
121-1923	Salaries (Corporation Commission Fund)		\$138,710 00
	By amount returned		222 13
121-1923	Support (Corporation Commission Fund)		36,676 00
	By amount returned		204 68
	Refunds, Corporation Commission Fund		
	Uses, Corporation Commission Fund		
	Uses, Corporation Commission Trust Fund		
<i>Building and Loan Commissioner.</i>			
121-1923	Salaries (Building and Loan Inspection Fund)		\$10,380 00
	By Chapter 380-1923		1,324 35
121-1923	Support (Building and Loan Inspection Fund)		4,200 00
	Traveling expense (Building and Loan Inspection Fund)		
	Office expense (Building and Loan Inspection Fund)		
<i>Board of Chiropractic Examiners*</i>			
121-1923	Salaries (Chiropractic Examiners' Fund)		\$3,340 00
121-1923	Support (Chiropractic Examiners' Fund)		3,260 00
	Uses (Chiropractic Examiners' Fund)		
<i>Board of Medical Examiners.</i>			
121-1923	Salaries (Medical Examiners' Contingent Fund)		\$24,150 00
	By amount returned		203 61
121-1923	Support (Medical Examiners' Contingent Fund)		20,775 00
	By amount returned		776 28
	Uses (Medical Examiners' Trust Fund)		
	Refunds (Medical Examiners' Contingent Fund)		
	Uses (Medical Examiners' Contingent Fund)		

*Not limited to General Appropriation Bill under Supreme Court decision.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
	\$42,558 36			\$16,821 64	
	13,897 19			9,087 81	
	7,576 97				\$64,032 52
\$138,741 38	\$5,382 42			\$11,177 08	
41,191 23	2,055 86			80,987 34	
975 88			\$4,863 28		
2,292 04			14,592 06		
365 48			1,643 04		
158 89			1,700 11		
2,572 89			7,276 06		
1,446 33			5,860 06		
2,498 54			7,948 13		
792 47			4,457 55		
2,597 00			5,543 15		
1,471 07			6,335 10		
34,713 95				2,315 27	
3,563 45			7,566 59		
608 15			9,461 61		
104 00					
1,374 86			14,423 25		
6,048 06			6,812 69		
148,760 92			175,666 80		
	1,159 05				
888 75				9,646 90	399,762 67
	\$129,684 71			\$9,247 42	
	32,316 93			4,563 75	
	323 64				
	4,459 59				
	100 00				166,884 87
	\$10,280 00			\$1,424 35	
	3,798 65			401 35	
	53 64				
	34 21				14,166 50
	\$213 90				
	342 54				
	996 24				1,552 68
	\$22,624 72			\$1,728 89	
	14,138 44			7,412 84	
	70,202 95				
	17,463 00				
	15,255 32				139,684 43

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
	<i>Board of Pharmacy.</i>		
121-1923	Salaries (Pharmacy Board Contingent Fund).....		\$29,990 00
121-1923	Support (Pharmacy Board Contingent Fund).....		19,350 00
	By amount returned.....		102 57
	Uses (Pharmacy Poison Law Fund).....		
	Uses (Pharmacy Board Contingent Fund).....		
	Refunds (Pharmacy Board Contingent Fund).....		
	<i>Board of Optometry.</i>		
121-1923	Salaries (Optometry Fund).....		\$1,680 00
121-1923	Support (Optometry Fund).....		1,850 00
	Uses (Optometry Fund).....		
	<i>Board of Osteopathic Examiners.*</i>		
121-1923	Salaries (Osteopathic Examiners' Contingent Fund).....		\$4,180 00
121-1923	Support (Osteopathic Examiners' Contingent Fund).....		3,000 00
	Uses (Osteopathic Examiners' Contingent Fund).....		
	<i>Board of Dental Examiners.</i>		
121-1923	Salaries (State Dentistry Fund).....		\$4,900 00
121-1923	Support (State Dentistry Fund).....		3,900 00
	Uses (State Dentistry Fund).....		
	<i>Board of Examiners in Veterinary Medicine.</i>		
121-1923	Support (Contingent Fund).....		\$250 00
	Uses (Contingent Fund).....		
	<i>Board of Bar Examiners.</i>		
121-1923	Salaries (Bar Examination Fund).....		\$2,500 00
121-1923	Support (Bar Examination Fund).....		4,505 00
	Uses (Bar Examination Fund).....		
	<i>Board of Architecture (Northern District).</i>		
121-1923	Salaries (Special Deposit).....		\$1,020 00
121-1923	Support (Special Deposit).....		1,920 00
Spec. Dep.	Expenses.....	\$2,464 18	
	By special deposit.....	30 00	
	<i>Board of Architecture (Southern District).</i>		
121-1923	Salaries (Special deposit).....		\$1,020 00
121-1923	Support (Special Deposit).....		1,535 00
Spec. Dep.	Expenses.....	\$2,469 10	
	By special deposit.....	150 00	
	<i>Board of Accountancy.</i>		
121-1923	Support.....		\$2,515 00
	<i>Board of Embalmers.</i>		
121-1923	Salaries (Embalmers' Fund).....		\$900 00
121-1923	Support (Embalmers' Fund).....		1,075 00
	<i>Civil Service Commission.</i>		
121-1923	Salaries.....		\$26,200 00
121-1923	Support.....		8,300 00
121-1923	New equipment.....		1,000 00
905-1921	Support and salaries.....	\$2,690 30	
	By amount returned.....	508 91	
	<i>Eureka Harbor Commission.</i>		
121-1923	Salaries.....		\$3,400 00
	By amount returned.....		29 05
121-1923	Support.....		500 00
905-1921	Contingent expenses.....	\$2,207 15	
	<i>San Diego Harbor Commission.</i>		
121-1923	Salaries (General and San Diego Harbor Improvement Fund).....		\$1,000 00
121-1923	Support (General and San Diego Harbor Improvement Fund).....		50 00
	<i>Legislative Counsel Bureau.</i>		
121-1923	Salaries.....		\$10,118 00
121-1923	Support.....		1,165 00
121-1923	New equipment.....		300 00
905-1921	Support.....	\$3,442 44	
	By amount returned.....	12 50	
473-1919	Publication of Index to Laws.....	5 41	

*Not limited to General Appropriation Bill under Supreme Court decision.

†Overdrawn \$75.00 returned by deficiency resolution.

--Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
	\$24,758 44			\$5,231 56	
	16,632 01			2,820 56	
	3,070 00				
	127 50				
	81 00				
					\$44,668 95
	\$1,500 00			\$180 00	
	1,428 02			421 98	
	228 89				
					3,156 91
	\$3,194 50				
	3,280 81				
	2,711 49				
					9,186 80
	\$4,900 00				
	2,372 82			\$1,527 18	
	3,108 67				
					10,381 49
	\$52 90			\$197 10	
	25 50				
					78 40
	†\$2,575 00				
	3,806 68			\$698 32	
	762 60				
					7,144 28
\$935 00				\$85 00	
1,260 15				659 85	
5 00			\$2,489 18		
					2,200 15
\$1,020 00					
1,285 74				\$249 26	
94 20			\$2,524 90		
					2,399 94
				\$2,515 00	
	\$225 00			675 00	
	58 76			1,016 24	
					283 76
\$25,053 48				\$1,146 52	
7,375 22				924 78	
31 05				968 95	
1,067 61			\$2,131 60		
					33,527 36
\$3,429 05					
388 80				\$111 20	
31 95			\$2,175 20		
					3,849 80
\$333 32	\$583 31			\$83 37	
6 50	25 97			17 53	
					949 10
\$4,927 39				\$5,190 61	
745 10				419 90	
54 60				245 40	
242 52			\$3,212 42		
		\$5 41			
					5,969 61

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
	<i>Real Estate Commissioner.</i>		
121-1923	Salaries (Real Estate Commission Fund)		\$73,120 00
	By amount returned		108 38
121-1923	Support (Real Estate Commission Fund)		41,620 00
	By amount returned		10 00
	Uses, Real Estate Commission Fund		
	<i>DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS.</i>		
	<i>Division of Workmen's Compensation Insurance and Safety.</i>		
121-1923	Salaries (General, Accident Prevention and Industrial Accident Funds)		\$193,960 00
	By amount returned		232 16
121-1923	Support (General, Accident Prevention and Industrial Accident Funds)		70,950 00
	By amount returned		355 11
905-1921	Support	\$4,001 39	
	By amount returned	1,466 70	
	Uses, Compensation Insurance Fund		
	Uses, Industrial Accident Fund		
	<i>Division of Labor.</i>		
121-1923	Salaries (General and Labor Bureau Contingent Funds)		\$109,000 00
	By amount returned		363 67
121-1923	Support (General and Labor Bureau Contingent Funds)		34,500 00
121-1923	New equipment		1,000 00
905-1921	Support, Free Employment Bureaus	\$3 89	
	Uses, Labor Bureau Contingent Fund		
	<i>Division of Immigration and Housing.</i>		
121-1923	Salaries		\$41,640 00
	By amount returned		53 40
121-1923	Support		20,805 00
905-1921	Support	\$37,608 39	
	<i>Division of Industrial Welfare.</i>		
121-1923	Salaries		\$21,230 00
	By amount returned		46 45
121-1923	Support		6,800 00
121-1923	New equipment		200 00
905-1921	Support	\$41,598 03	
	By amount returned	1,011 97	
Spec. Dep.	Cannery Auditing Fund	646 18	
	By contribution		7,601 13
Spec. Dep.	California Walnut Growers' Fund		250 00
	By contribution		
	<i>DEPARTMENT OF PUBLIC WORKS.</i>		
	<i>Division of Water Rights.</i>		
121-1923	Salaries		\$48,440 00
	By amount returned		431 67
121-1923	Support		17,950 00
	By amount returned		12 71
Spec. Dep.	San Gabriel River Fund		25,310 00
	By contribution		68 01
Spec. Dep.	San Dimas Fund		1,500 00
	By contribution		
Spec. Dep.	Hat Creek Watermasters' Fund		200 00
	By contribution		
Spec. Dep.	Sacramento and San Joaquin Water Supervision Fund		4,000 00
	By contribution		
905-1921	Support	\$3,846 73	
	By amount returned	1,576 30	
Spec. Dep.	Mojave River Fund	495 52	
419-1919	Study Santa Ana River	07	
411-1921	Survey of water resources	17,701 42	
	By amount returned	31 94	
309-1923	Gauging streams		20,000 00
	Uses, Revolving Fund		
Spec. Dep.	Salinity Fund, 1923		517 00
	By contribution		
	Grand total amount expended during 75th fiscal year		

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
	\$73,161 29			\$67 09	
	29,827 69			11,802 31	
	11,157 32				\$114,146 30
\$172,689 75	\$18,553 87			\$2,948 54	
28,983 10	14,783 50			27,538 51	
5,468 09					
	5,537,370 71				5,781,936 30
	4,087 28				
\$92,571 27	\$13,431 30			\$3,361 10	
17,709 03	12,798 51			3,992 46	
3 89				1,000 00	
	10,313 27				146,827 27
\$39,571 59				\$2,121 91	
16,753 23				4,051 77	
3,076 85			\$34,531 54		59,401 67
\$19,067 55				\$2,208 90	
3,395 64				3,404 36	
				200 00	
6,413 93				36,196 07	
697 31				7,550 00	
38 22				211 78	29,612 65
\$41,896 73				\$6,974 94	
15,499 93				2,462 78	
18,808 07				6,569 94	
683 72				816 28	
32 26				167 74	
1,652 83				2,347 17	
5,419 45					
495 52			\$3 58		
		\$0 07			
9,152 66			8,580 70		
9,307 95				10,692 05	
	\$23,574 59				
517 00					
					127,040 71
					\$7,765,921 71

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
	DEFENSIVE.		
	<i>National Guard.</i>		
121-1923	Salaries		\$16,200 00
121-1923	Support		200,000 00
	By amount returned		35 50
905-1921	Support	\$154,830 06	
	By amount returned	519 64	
645-1919	Support	50,968 83	
	<i>High School Cadets.</i>		
121-1923	Maintenance		\$20,000 00
442-1921	Maintenance	\$47,264 38	
	Grand total amount expended during 75th fiscal year		
	CONSTRUCTIVE		
	<i>San Francisco Harbor Commission.</i>		
121-1923	Salaries (San Francisco Harbor Improvement Fund)		\$754,119 50
	By amount returned		14,904 74
121-1923	Support (San Francisco Harbor Improvement Fund)		\$80,500 00
	By amount returned		35,915 25
121-1923	Interest and redemption of bonds		1,029,000 00
	Construction of seawall		
	Uses, San Francisco Harbor Improvement Fund		
	<i>San Francisco State Building.</i>		
618-1919	Construction, etc.	\$24,137 95	
	By amount returned	4,313 73	
6-1923	Completion (deficiency)	151,829 28	
	By amount returned	2,238 69	
	Construction (San Francisco State Building Fund)		
	<i>Sacramento State Building.</i>		
	Construction (Sacramento State Building Fund)		
	<i>Department of Public Works.</i>		
121-1923	Salaries		*\$12,825 40
121-1923	Support		1,803 00
	<i>Division of Architecture and Engineering—Irrigation.</i>		
905-1921	Traveling and contingent expenses	\$4,365 63	
	By amount returned	147 84	
905-1921	Salaries	3,264 32	
905-1921	Printing	599 69	
	<i>Division of Architecture.</i>		
121-1923	Salaries		\$15,828 00
121-1923	Support		10,175 00
	By amount returned		711 81
	Uses (Architectural Revolving Fund)		
311-1917	Restoration, etc., Fort Ross	\$93 15	
321-1917	Restoring, etc., Old Custom House, Monterey	186 85	
387-1919	Preservation of James W. Marshall's Blacksmith Shop	2 10	
409-1923	Restoration, etc., Mission S. F. de Solano		4,000 00
	By amount returned		9 90
	<i>Division of Engineering—Irrigation.</i>		
121-1923	Salaries		\$18,860 00
	By amount returned		200 00
121-1923	Support		7,200 00
121-1923	New equipment		700 00
419-1921	Improving channels of Sacramento, San Joaquin and Feather Rivers	\$50,279 60	
	By amount returned	7,635 88	
469-1919	Rectifying river channels	7,901 67	
	By amount returned	328 89	
704-1909	Joint investigation of water resources	6,318 71	30,000 00
	By amount returned		55 00
889-1921	Investigation of water resources	10,786 16	
	By amount returned	1 88	
878-1923	Expenses of survey, etc., to perfect plans of California Debris Commission		†100,000 00

*Original amount of appropriation was \$21,562. \$8,736.60 transferred to pay salary of highway engineer.

†Balance reverted to General Fund.

‡\$50,000 to be paid to State out of first assessment.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$16,094 25				\$265 74	
140,329 34				59,706 16	
131,112 08			\$24,237 62		
219 33		\$50,749 50			\$287,755 00
\$7,291 49				\$12,608 51	
14,770 46			32,493 92		22,161 95
					\$309,916 95
	\$673,646 56			\$85,377 98	
	691,832 59			224,582 66	
	413,532 18			1,029,000 00	
	337,922 09				\$2,116,933 12
\$28,391 67		\$60 01			
97,067 83				\$57,000 14	
	\$13,904 11				139,363 61
	\$1,182,453 15				1,182,453 15
\$12,728 00				\$87 40	
1,023 18				779 82	13,751 18
\$4,482 72			\$30 75		
3,246 03			18 29		
431 72			167 97		\$1,400 47
\$15,597 63				\$230 37	
10,192 15				694 63	
124 00	\$36,881 04				
1185 10		\$2 10			
741 19				3,268 71	123,621 14
\$17,789 40				\$1,270 60	
2,931 92				4,268 08	
175 50				524 50	
21,718 94			\$36,196 34		
1,176 90		\$7,053 66			
32,729 35				3,644 36	
9,054 23			1,733 81		
				100,000 00	

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
	<i>Division of Engineering—Irrigation—Continued</i>		
121-1923	Emergency flood protection and rectification of river channels, (cooperative).....		\$150,000 00
	By donation.....		300 00
	By amount returned.....		220 73
754-1921	Survey and investigation of costs of irrigating land in Siskiyou County.....	*10,771 22	
324-1921	Restraining, etc., debris (cooperative).....	20,313 33	
	<i>Division of Highways and California Highway Commission.</i>		
121-1923	Salaries, Highway Commissioners.....		\$10,800 00
121-1923	Salary, Highway Engineer.....		†8,736 60
	Construction of highways (Second State Highway Fund).....		
	Construction of highways (Third State Highway Fund).....		
	Maintenance of highways (Motor Vehicle Fund).....		
	Construction of highways (California Highway Commission General Fund).....		
	Maintenance of highways (State Highway Maintenance Fund).....		
746-1917	Construction, etc., Joint Highway Districts.....	\$109,635 73	
883-1921	Survey of road from Madera to Yosemite.....	16,418 54	
888-1921	Survey of road from Alturas to Nevada-California line.....	27,260 77	
	By amount returned.....	591 94	
880-1921	Construction of San Bernardino-Yuma road.....	110,634 98	
832-1921	Paving road from San Luis Obispo to California Polytechnic School.....	989 89	
223-1923	Construction of bridge across Klamath River, Del Norte County.....		225,000 00
769-1917	Lassen County Highway.....	60,000 00	
	By amount from Lassen County.....	60,000 00	
	By amount returned.....	1 24	
	Grand total amount expended during 75th fiscal year.....		
	<i>EDUCATIONAL.</i>		
	<i>Department of Education.</i>		
121-1923	Salaries.....		\$42,945 00
	By amount returned.....		152 57
121-1923	Support.....		19,350 00
	By amount returned.....		2,200 44
121-1923	New equipment.....		850 00
905-1921	Support and salaries, Board of Education.....	\$8,224 81	
	By amount returned.....	2,951 25	
550-1917	Filing fees.....	149 24	
	By collections.....	2,200 00	
905-1921	Administrative Fund.....	5,354 97	
	Uses, Vocational Rehabilitation Fund.....		
	Uses, Teachers' Permanent Fund.....		
	Promotion of vocational education (one-half by federal government).....		
	Uses, Department of Education Contingent Fund.....		
	<i>Superintendent of Public Instruction.</i>		
121-1923	Salaries.....		\$20,840 00
121-1923	Support.....		19,165 00
	By amount returned.....		138 41
905-1921	Support.....	\$2,730 79	
	By amount returned.....	650 00	
905-1921	Printing, etc.....	7,936 52	
121-1923	New equipment.....		600 00
691-1921	Educating children of migratory laborers.....	2,651 28	
472-1907	Textbooks for orphans.....		10,000 00
	<i>Elementary Schools.</i>		
	Support (State School Fund).....		
	<i>High Schools.</i>		
	Support (State High School Fund).....		
	<i>Junior Colleges.</i>		
	Support (Junior College Fund).....		

*Cooperative, state not to pay more than one-third of cost.

†Transferred from appropriation for salaries, Department of Public Works.

‡Balance reverted to General Fund. +To be matched by like amount from federal government.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$15,628 57				\$134,892 16	
6,063 86			\$4,707 36 20,313 33		\$107,268 67
\$10,800 00 8,736 60	\$1,093,204 74 10,354,071 30 4,721,058 62				
	14,034 65				
	1,238,647 26				
\$100,701 59 4,090 18			\$12,328 36		
26,616 13 110,634 98			1,236 58		
553 85			436 04		
159 84				\$224,840 16	
120,001 24					17,803,310 98
					\$21,494,862 32
\$39,132 98				\$3,964 59	
20,890 59 306 32				659 85 543 68	
3,499 79			\$7,676 27		
672 00 1,236 65			4,118 32	1,677 24	
	+ \$55,738 34 12,175 45				
	321,614 40 7,467 38				\$462,733 90
\$20,415 76				\$424 24	
11,652 72				7,650 69	
1,552 29 7,936 52 132 38			\$1,828 50		
2,266 27 966 07			385 01	467 62 9,033 93	
					44,922 01
	\$14,639,484 69				14,639,484 69
	\$3,765,214 24				3,765,214 24
	\$112,600 00				112,600 00

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
<i>State University.</i>			
121-1923	Support, College of Agriculture.....		\$1,428,625 51
121-1923	Support, salaries, etc., Southern Branch.....		1,450,000 00
121-1923	Hospital patients unable to pay.....		200,000 00
397-1923	Improvements, repairs, etc.....		90,000 00
273-1923	Support, Southern Branch (deficiency).....	\$200,000 00	
311-1923	Purchase of land and construction of greenhouse.....		*50,000 00
736-1921	Support, training courses, Southern Branch.....	60,381 72	
	By amount returned.....	4,216 05	
737-1921	Support, Scripps Institute.....	2,516 96	
737-1921	Support, Scripps Institute.....		22,500 00
744-1921	Investigation of deciduous fruits and nuts.....	1,498 31	
	By amount returned.....	505 51	
740-1921	Hospital service and treatment.....	22,087 70	
742-1921	Support, College of Agriculture and Experimental Stations.....	1,766 06	
	By amount returned.....	5,169 60	
743-1921	Construction, etc., buildings at farm.....	19,957 39	
379-1923	Grading, etc., Oxford Street, Berkeley.....		32,290 00
893-1921	Assessment for storm sewers, Los Angeles.....	15,000 00	
681-1921	Construction, buildings, School of Education.....	2,990 99	
682-1921	Construction, Physics Building.....	120,042 22	
863-1921	Support, College of Agriculture, etc.....	51,821 80	
	By amount returned.....	72,501 56	
425-1919	Cooperative agricultural extension work.....		18
580-1919	Support, etc., farm in Riverside County.....	6,923 61	
574-1919	Maintenance, cooperative system of farm advisers.....	1,171 30	
273-1917	Claim, Board of Regents.....	328 05	
275-1917	Claim, Board of Regents.....	892 50	
274-1917	Completion of buildings, Riverside Citrus Station.....	7,768 24	
	By amount returned.....	1,833 66	
297-1917	Improvement of streets.....	12,747 46	
	By amount returned.....	731 57	
427-1919	Support, etc.....	17,230 32	
427-1919	Support, etc.....		400,000 00
426-1919	Salaries.....	6,227 01	
	By amount returned.....	645 83	
426-1919	Salaries.....		74,725 00
429-1919	Support, extension courses.....	15,052 82	
	By amount returned.....	186 60	
429-1919	Support, extension courses.....		50,000 00
	Interest on bonds (University Fund).....		
428-1919	Support, Medical School.....	4,166 74	
	By amount returned.....	50 00	
428-1919	Support, Medical School.....		50,000 00
	Support (State University Fund).....		
<i>Chico Teachers College.</i>			
121-1923	Salaries (General and Contingent Funds).....		\$79,440 00
	By amount returned.....		1,825 50
905-1921	Support.....	\$2,208 61	
	By amount returned.....	800 00	
121-1923	Support (General and Contingent Funds).....		21,300 00
	By amount returned.....		9 79
121-1923	Permanent improvements, etc. (General and Contingent Funds).....		10,000 00
121-1923	Purchase of land.....		25,000 00
558-1919	Repairs to buildings, etc.....	81 96	
537-1919	Development etc., water supply.....	39 44	
559-1919	Building trades school.....	349 11	
260-1921	Equipment.....	56 39	
	Uses, Contingent Fund.....		
<i>Fresno Teachers College.</i>			
121-1923	Salaries (General and Contingent Fund).....		\$134,640 00
	By amount returned.....		553 76
121-1923	Support (General and Contingent Funds).....		13,500 00
	By amount returned.....		36 00
121-1923	New equipment.....		3,000 00
121-1923	Repairs.....		5,000 00
121-1923	Paving.....		10,000 00
436-1919	Repairs, etc.....	\$701 36	
441-1921	Improvements to street and grounds.....	26 19	
	Uses, Contingent Fund.....		

*Available July 1, 1925, contingent upon like amount from regents.

†Balance reverted to General Fund.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$1,236,206 44				\$192,419 07	
683,970 31				766,029 69	
76,223 48				123,776 52	
30,029 94				59,970 06	
				200,000 00	
				50,000 00	
39,061 76			\$25,536 01		
2,516 96					
19,358 08				3,141 92	
2,003 82					
22,087 70					
4,539 01			2,396 65		
15,957 39					
30,400 92				1,889 08	
2,990 99			15,000 00		
120,042 22					
124,309 92			13 44		
		\$0 18			
		6,923 61			
		1,171 30			
328 05					
892 50					
9,601 90					
113,379 13					
17,230 22			10		
183,387 43				216,612 57	
6,872 84					
68,497 99				6,227 01	
14,817 72			421 70		
49,966 45				33 55	
	\$49,845 00				
4,216 74					
45,833 26				4,166 74	
	2,365,592 59				
					\$5,240,160 76
\$79,913 79	\$553 34			\$798 37	
1,437 95			\$1,570 66		
12,249 89	1,386 85			7,673 05	
1,857 50	408 37			7,734 13	
25,000 00					
81 75		\$0 21			
39 25		19			
317 23		31 88			
30 11			\$26 28		
	261 62				
					123,537 65
\$122,723 35	\$41 67			\$12,428 74	
4,978 83	5,305 28			3,251 89	
1,773 27				3,000 00	
6,995 44				3,226 73	
		\$701 36		3,004 56	
			\$26 19		
	3,564 38				
					145,382 22

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
<i>Humboldt Teachers College.</i>			
121-1923	Salaries (General and Contingent Funds)		\$41,270 00
905-1921	Support	\$1,409 42	
121-1923	Support (General and Contingent Funds)		5,900 00
121-1923	New equipment		1,600 00
	Uses, Contingent Fund		
408-1919	Painting, etc.	26 89	
565-1921	Completion of buildings, etc.	20 97	
121-1923	Purchase of land		1,275 00
<i>San Diego Teachers College.</i>			
121-1923	Salaries (General and Contingent Funds)		\$108,870 00
	By amount returned		48 00
905-1921	Support	\$2,102 36	
	By amount returned	500 00	
121-1923	Support (General and Contingent Funds)		17,050 00
	By amount returned		4 94
	Uses, Contingent Fund		
121-1923	Repairs		15,000 00
	By amount returned		78 24
121-1923	Purchase of land		16,000 00
	By amount returned		43 76
121-1923	New equipment		4,800 00
461-1919	Improvement of grounds, etc.	9 48	
411-1919	Repairs, etc.	18	
449-1921	Repairs, etc.	13,346 99	
	By amount returned	956 26	
<i>San Francisco Teachers College.</i>			
905-1921	Salaries	\$16,372 13	
121-1923	Salaries		\$124,800 00
	By amount returned		195 00
905-1921	Support	47 22	
121-1923	Support (General and Contingent Funds)		16,150 00
	By amount returned		55 00
121-1923	New equipment		1,000 00
121-1923	Repairs (General and Contingent Funds)		10,000 00
	By amount returned		135 00
395-1919	Repairs to buildings	13	
280-1921	Purchase of land, buildings, etc.	128,635 58	
	Uses, Contingent Fund		
<i>San Jose Teachers College.</i>			
905-1921	Salaries	\$28 09	
121-1923	Salaries (General and Contingent Fund)		\$190,880 00
	By amount returned		3,179 28
121-1923	Support (General and Contingent Funds)		21,300 00
	By amount returned		28 20
121-1923	New equipment (General and Contingent Funds)		7,800 00
121-1923	Permanent improvements		13,500 00
476-1919	Repairs, improvements, etc.	45 15	
391-1919	Improvement of heating plant	73 83	
563-1921	Repairs, improvements, etc.	3,533 55	
389-1921	Construction of building	190,292 68	
	Uses, Contingent Fund		
<i>Santa Barbara Teachers College.</i>			
905-1921	Salaries	\$50 02	
121-1923	Salaries (General and Contingent Funds)		\$75,380 00
	By amount returned		713 15
905-1921	Support	1,367 90	
121-1923	Support (General and Contingent Funds)		9,975 00
	By amount returned		4 50
121-1923	New equipment		2,000 00
121-1923	Permanent improvements		15,000 00
250-1917	Sewer system	20 03	
451-1919	Repairs, etc.	63 91	
387-1921	Repairs, etc.	1,697 87	
	By amount returned	210 18	
	Uses, Contingent Fund		

*Balance reverted to General Fund.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$37,494 68	\$617 70			\$3,157 62	
1,013 23			\$396 19		
2,415 24	654 11			2,830 65	
645 70				954 30	
	459 56				
		\$26 89			
			20 97		
1,275 00					\$44,575 22
\$103,188 27	\$2,829 13			\$2,900 60	
2,598 98			\$3 38		
10,019 63	4,794 74			2,240 57	
	1,917 10				
15,002 90				75 34	
15,832 75				211 01	
2,727 56				2,072 44	
9 07		\$0 41			
		18			
10,814 44			3,488 81		169,734 57
\$234 60			\$16,137 53		
108,276 48				\$16,718 52	
42 11			5 11		
4,935 32	\$5,805 76			5,463 92	
145 60	175 00			679 40	
2,992 31	418 15			6,724 54	
38,351 77		\$0 13			
	3,349 07		90,283 81		164,726 17
\$25 00			\$3 09		
173,871 53	\$1,815 16			\$18,372 59	
6,595 94	10,371 87			4,360 39	
2,855 71	176 85			4,767 44	
1,199 06				12,300 94	
45 00		\$0 15			
73 11		72			
1,704 29			1,829 26		
170,658 37			19,634 11		377,452 05
	8,059 96				
\$50 00			\$0 02		
75,186 10	\$335 00			\$372 05	
1,357 20			10 70		
3,814 38	4,796 78			1,268 34	
				2,000 00	
4,364 56				10,635 44	
*19 39					
		\$63 91			
933 42			974 63		
	8,833 02				99,689 85

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
<i>California Polytechnic School.</i>			
905-1921	Salaries.....	\$5,154 21	-----
	By amount returned.....	223 37	-----
121-1923	Salaries (General and Contingent Funds).....		\$48,250 00
905-1921	Support.....	6,450 85	-----
	By amount returned.....	500 00	-----
121-1923	Support (General and Contingent Funds).....		14,000 00
315-1917	Construction of barns.....	150 87	-----
471-1917	Repairs.....	7 40	-----
445-1921	Repairs, etc.....	10,247 91	-----
	By amount returned.....	44 51	-----
	Uses, Contingent Fund.....		-----
<i>California School for Deaf and Blind.</i>			
905-1921	Salaries.....	\$5,436 49	-----
	By amount returned.....	6 00	-----
121-1923	Salaries (General and Contingent Funds).....		\$111,682 00
	By amount returned.....		118 71
905-1921	Support.....	5,152 52	-----
	By amount returned.....	750 00	-----
121-1923	Support (General and Contingent Funds).....		59,490 00
	By amount returned.....		1,305 69
121-1923	New equipment (General and Contingent Funds).....		15,520 00
121-1923	Repairs, etc. (General and Contingent Funds).....		14,550 00
	By amount returned.....		94 77
121-1923	Construction and equipment, new buildings.....		90,000 00
121-1923	Readers.....		6,000 00
450-1921	Readers.....	2,036 38	-----
383-1919	Purchase of books.....	279 35	-----
261-1921	Repairs, etc.....	4,842 65	-----
	By amount returned.....	28 50	-----
<i>Hastings College of Law.</i>			
121-1923	Salaries.....		\$2,400 00
121-1923	Interest on indebtedness.....		14,000 00
388-1921	Furniture and equipment.....	\$644 57	-----
905-1921	Support.....	200 00	-----
<i>School Text Books.</i>			
	Manufacture of (State School Book Fund).....		-----
<i>Teachers' Pensions</i>			
	Payment of pensions (Teachers' Retirement Salary Fund).....		-----
<i>Agricultural Instruction.</i>			
698-1921	Investigation of.....	\$2,177 11	-----
Grand total amount expended during 75th fiscal year.....			
DEVELOPMENTAL.			
<i>State Agricultural Society.</i>			
121-1923	Salaries (General and Contingent Funds).....		\$43,060 00
	By amount returned.....		2,095 69
121-1923	Support (General and Contingent Funds).....		126,400 00
	By amount returned.....		1,625 10
121-1923	New equipment.....		200 00
584-1911	Gathering statistics.....		5,000 00
905-1921	Aid, by amount returned.....	\$1,000 00	-----
905-1921	Traveling expense, Directors.....	783 92	-----
296-1921	Repairs and improvements.....	172 97	-----
591-1919	Improvement of grounds.....	11 60	-----
	Uses, Contingent Fund.....		-----
<i>Mining Bureau.</i>			
121-1923	Salaries (General and Mining Bureau, and Petroleum and Gas Funds).....		\$126,740 00
	By amount returned.....		205 52
905-1921	Support.....	\$5,640 73	-----
	By amount returned.....	1,000 00	-----
121-1923	Support (General, Mining Bureau, and Petroleum and Gas Funds).....		53,209 00
	By amount returned.....		33 25
	Uses, Petroleum and Gas Fund.....		-----

*Balance reverted to General Fund.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$1,239 31 34,068 33	\$12,161 94		\$4,138 27	\$2,019 73	
2,839 91 6,795 71 *149 08 *5 85	4,676 16		4,110 94	2,528 13	
2,857 11	13,357 47		7,435 31		
					\$78,150 87
\$971 90			\$4,470 59		
97,936 35	\$9,485 64			\$4,378 69	
1,434 52			4,468 00		
38,385 01 2,508 90	6,846 97 185 00			15,563 71 12,826 10	
3,086 96 1,227 79 1,588 29 30 00	10 45			11,547 36 88,772 21 4,411 71	
		\$279 35	2,006 38		
131 00			4,740 15		
					163,828 81
\$2,400 00 7,000 00				\$7,000 00	
200 00			\$644 57		
					9,600 00
	\$275,845 35				
					275,845 35
	\$407,430 48				
					407,430 48
\$5 00			\$2,172 11		
					5 00
					\$26,325,073 84
\$21,803 29	\$20,436 63			\$2,915 77	
89,437 74	24,929 30			13,658 06 200 00 5,000 00	
998 00 354 61 172 25 7 14			\$2 00 429 31 72		
	1,035 03	\$4 46			
					\$159,173 99
\$29,309 37	\$93,106 65			\$4,529 50	
2,956 22			\$3,684 51		
10,668 58	38,254 90 16,008 35			4,318 77	
					190,304 07

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
<i>Department of Agriculture.</i>			
121-1923	Salaries (General, Meat Hygiene, Fish Exchange, Standard Apple, Chemistry, Market Commission, Grain Standardization, Standardization, Cattle Protection, Warehouse Standardization and Stallion Registration Board Contingent Funds).....		\$464,170 00
	By amount returned.....		3,605 90
905-1921	Support.....	\$120,193 01	
	By amount returned.....	16,913 33	
121-1923	Support (General, Fish Exchange, Standard Apple, Chemistry, Market Commission, Grain Standardization, Standardization, Cattle Protection, Warehouse Standardization and Stallion Registration Board Contingent Funds).....		233,682 00
	By amount returned.....		917 73
121-1923	New equipment (General, Standard Apple, Chemistry, Grain Standardization, Standardization, Cattle Protection and Warehouse Standardization Funds).....		8,325 00
728-1921	Control of predatory animals.....	13,606 41	
	By amount returned.....	95 56	
416-1923	Control, etc., predatory animals.....		50,000 00
	By amount returned.....		631 77
	Uses, Meat Hygiene Fund.....		
	Uses, Fish Exchange Fund.....		
	Uses, Standard Apple Fund.....		
	Uses, Chemistry Fund.....		
	Uses, Market Commission Fund.....		
	Uses, Grain Standardization Fund.....		
	Uses, Standardization Fund.....		
	Uses, Cattle Protection Fund.....		
	Uses, Warehouse Standardization Fund.....		
	Uses, Stallion Registration Board Contingent Fund.....		
	Refunds (Fish Exchange Fund, \$5.00; Grain Standardization Fund, \$462.75; Standardization Fund, \$12.58).....		
<i>Fish and Game Commission.</i>			
121-1923	Salaries (Fish and Game Preservation Fund).....		\$219,185 00
	By amount returned.....		339 70
121-1923	Support (Fish and Game Preservation Fund).....		185,575 00
	By amount returned.....		388 58
	Uses, Fish and Game Preservation Fund.....		
	Support, deficiency resolution.....		5,695 00
<i>Horticultural and Agricultural Exhibits.</i>			
478-1923	Premiums for.....		\$50,000 00
<i>State Reclamation Board.</i>			
	Uses, Sacramento and San Joaquin Drainage District Fund No. 1.....		
	Uses, Sacramento and San Joaquin Drainage District Fund No. 2.....		
	Uses, Sacramento and San Joaquin Drainage District Fund No. 3.....		
	Uses, Sacramento and San Joaquin Drainage District Fund No. 4.....		
	Uses, Sacramento and San Joaquin Drainage District Fund No. 6.....		
	Uses, Sacramento and San Joaquin Drainage District Fund No. 7.....		
	Uses, Revolving Fund.....		
	Uses, Sacramento and San Joaquin Drainage District Fund No. 6 Emergency Fund.....		
356-1919	Cooperative work with Sacramento and San Joaquin Drainage District No. 6.....	†\$2,390,000 00	
	Purchase of Drainage District Warrants (State School Fund).....		
<i>Los Angeles Exposition.</i>			
121-1923	Salaries (General and Contingent Fund).....		\$25,357 00
	By amount returned.....		2,137 98
905-1921	Support.....	\$10,600 15	
121-1923	Support (General and Contingent Fund).....		8,445 00
	By amount returned.....		401 43
	Uses, Contingent Fund.....		

†\$10,000.00 available upon taking effect of act; balance in annual payments of \$300,000.00, except last payment which will be \$290,000.00.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$269,777 55	\$197,879 61			\$118 74	
33,778 63			\$103,327 71		
107,226 50	127,279 40			93 83	
1,010 44	3,151 51			4,163 05	
13,701 97					
11,311 49				39,320 28	
	178 65				
	1,732 87				
	1,556 05				
	2,855 40				
	1,203 56				
	51 30				
	9,773 61				
	6,690 41				
	8 00				
	169 95				
	480 33				
					\$789,817 23
	\$219,524 70				
	185,765 29			\$198 29	
	49,948 08			5,695 00	
					455,238 07
\$25,000 00				\$25,000 00	
					25,000 00
	\$33,094 58				
	41,339 47				
	1,389 40				
	1,054 03				
	1,406,769 94				
	8,826 66				
	4,021 64				
	544,068 26				
		\$2,390,000 00			
	16,875 46				
					2,057,439 44
\$23,254 00	\$3,876 91			\$364 07	
1,126 75			\$9,473 40		
5,230 64	514 57			3,101 22	
	2,158 75				
					36,161 62

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
DEPARTMENT OF PUBLIC WORKS.			
<i>Division of Land Settlement.</i>			
450-1919	Expenses	\$4,560 67	
	By amount returned	162,748 13	
	Uses, Land Settlement Fund		
Grand total amount expended during 75th fiscal year			
PROTECTIVE.			
<i>Board of Forestry.</i>			
121-1923	Salaries		\$12,540 00
905-1921	Support	\$2,392 00	
121-1923	Support		27,724 00
	By amount returned		52 29
121-1923	New equipment		300 00
905-1921	Support, State Nursery	765 87	
121-1923	Support, State Nursery		2,500 00
	By amount returned		162 16
905-1921	Printing	1,846 66	
	By amount returned	2 50	
905-1921	Study of water shed area	675 37	
	By amount returned	2 58	
905-1921	Fire prevention and fighting	3,717 30	
	By amount returned	1,450 00	
293-1921	Erection of buildings, State Nursery	536 18	
121-1923	Support, Humboldt Redwood Park		2,500 00
	Uses, Fire Prevention Fund		
<i>Fire Trails.</i>			
282-1921	San Bernardino Mountains	\$90 88	
284-1921	Tamalpais Forest Fire District	815 00	
289-1921	San Gabriel Canyon	232 32	
288-1921	San Antonio Canyon	82 61	
290-1921	San Dimas Canyon	866 45	
464-1923	San Antonio Canyon		†\$5,000 00
	By contribution		2,500 00
	By amount returned		30 00
465-1923	Big Dalton and Little Dalton Water Sheds		†3,000 00
	By contribution		1,500 00
467-1923	San Dimas Canyon		†3,000 00
	By contribution		1,500 00
	By amount returned		342 33
468-1923	San Gabriel Canyon		*\$2,800 00
	By contribution		1,400 00
473-1923	Tamalpais Forest Fire District		15,000 00
321-1923	San Bernardino Mountains		x5,000 00
<i>Lassen National Park.</i>			
434-1923	Survey of		\$8,000 00
	From U. S. government in accordance with act		3,000 00
<i>Marshall Monument.</i>			
121-1923	Salary, guardian		\$900 00
905-1921	Care of grounds	\$459 80	
659-1919	Furnishing cottage	159 17	
<i>California Redwood Park.</i>			
121-1923	Salaries		\$9,380 00
905-1921	Support	\$7,382 03	
	By amount returned	728 29	
121-1923	Support		3,420 00
	By amount returned		123 41
416-1921	Repairs, etc.	6,669 90	
	By amount returned	100 00	
690-1917	Purchase of additional land	+63,960 00	
434-1919	Improvements, etc.	1,555 50	
<i>Timber Lands.</i>			
871-1921	Purchase of, in Humboldt and Mendocino counties	\$12,226 75	
	By amount returned	57 00	

*Contingent on \$1,400 from various sources.

†Contingent on like amount from various sources.

‡Contingent upon like amount being expended by district.

xLike amount to be expended by federal government.

+Available at rate of \$15,000 a year.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$166,568 78		\$740 02			
	\$59,345 55				\$225,914 33
					\$3,939,048 75
\$12,455 00				\$85 00	
446 80			\$1,945 20		
25,399 64				2,376 65	
39 62				260 38	
477 20			288 67		
2,662 16					
416 96			1,432 20		
51 22			626 73		
5,167 30			132 89		
403 29				240 59	
2,259 41	\$30,194 51				\$79,973 11
\$88 35			\$2 53		
815 00					
231 79			53		
67 27			15 34		
\$37 82			28 63		
4,603 33				\$2,926 67	
426 50				4,073 50	
3,031 93				1,810 40	
1,267 52				2,932 48	
2,500 00				2,500 00	
2,189 94				2,810 06	16,059 45
\$8,486 86				\$2,513 14	\$8,486 86
\$900 00					
87 05			\$372 75		987 05
		\$159 17			
\$7,602 75				\$1,777 25	
1,368 46			\$6,741 86		
2,684 40				859 01	
4,206 88			2,563 02		
14,340 00				49,620 00	
		\$1,555 50			30,202 49
\$6,096 60			\$6,187 15		6,096 60

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
	<i>State Building at San Diego.</i>		
430-1921	Care, repairs, etc.	\$1,283 26	
274-1923	Maintenance, repairs, etc.		\$10,000 00
	<i>Los Angeles Flood Control.</i>		
749-1921	Los Angeles Flood Control District	\$2,400,000 00	
	<i>Sacramento River.</i>		
432-1923	Improvement, etc., of		*\$400,000 00
437-1923	Improvements, etc.		*250,000 00
	Grand total amount expended during 75th fiscal year		
	<i>BENEVOLENT.</i>		
	<i>Veterans' Home.</i>		
121-1923	Salaries (Veterans' Home Fund)		\$128,412 00
121-1923	Support (Veterans' Home Fund)		123,133 00
121-1923	Support and maintenance		
121-1923	New equipment		7,250 00
121-1923	Permanent improvements		36,000 00
905-1921	Printing, etc.	\$627 60	
442-1919	Repairs, etc.	377 08	
483-1917	Purchase of boilers, etc.	105 39	
391-1921	By amount returned	20 00	
391-1921	Repairs, etc.	13,359 28	
679-1921	By amount returned	77 15	
679-1921	Construction, etc., Power House	2,595 15	
679-1921	By amount returned	18 75	
	<i>Woman's Relief Corps Home.</i>		
121-1923	Salaries		\$6,425 00
121-1923	By amount returned		31 61
905-1921	Support	\$1,258 47	
121-1923	Support		8,575 00
121-1923	By amount returned		570 00
121-1923	Repairs		1,500 00
121-1923	Purchase of land		5,000 00
	<i>Home for Adult Blind.</i>		
905-1921	Salaries	\$1,805 15	
121-1923	Salaries (General and Adult Blind Fund)		\$25,920 00
121-1923	By amount returned		8,400 54
905-1921	Support	6,558 99	
121-1923	By amount returned	250 00	
121-1923	Support (General and Adult Blind Fund)		29,998 00
121-1923	By amount returned		24,439 84
121-1923	Support of factory (General and Adult Blind Fund)		50,000 00
121-1923	New equipment		1,762 30
121-1923	Permanent improvements		10,000 00
121-1923	By amount returned		120 81
446-1919	Repairs, etc.	3 80	
397-1921	Repairs, etc.	3,886 17	
687-1921	By amount returned	42 00	
687-1921	Buildings and equipment	66,229 65	
687-1921	By amount returned	479 53	
687-1921	Uses, Adult Blind Fund		
	<i>Orphans, Half-Orphans, etc.</i>		
2283 P. C.	Support of (74th fiscal year)		
2283 P. C.	Support of (75th fiscal year)		
2283 P. C.	Support of (73d fiscal year)		
2283 P. C.	Support of (72d fiscal year)		
206-1923	Deportation of (Counties to pay one-half of expense)		\$3,000 00
	Grand total amount expended during 75th fiscal year		
	<i>CURATIVE.</i>		
	<i>Board of Charities and Corrections.</i>		
121-1923	Salaries		\$16,140 00
121-1923	Support		8,400 00
121-1923	By amount returned		2 55
905-1921	Support and salaries	\$11,696 08	
905-1921	By amount returned	723 66	

*Contingent on like amount from U. S. government.

†Available at the rate of \$300,000 per year.

xBalance reverted to General Fund.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$1,247 39			\$35 87		
3,361 81				\$6,638 19	\$4,609 20
\$300,000 00				\$2,100,000 00	300,000 00
\$400,000 00				\$250,000 00	400,000 00
					\$846,414 76
	\$115,611 12			\$12,800 88	
	105,524 58			17,608 42	
	18,530 29				
\$1,421 54				5,828 46	
24,738 32			\$330 77	11,261 68	
296 83					
132 53		\$244 55			
x115 02					
9,958 49			3,477 94		
2,531 86			82 04		\$278,860 58
\$6,218 62				\$237 99	
1,258 09			\$0 38		
7,245 57				1,899 43	
39 63				1,460 37	
5,000 00					19,761 91
\$20 00			\$1,785 15		
3,697 42	\$28,108 07			\$2,515 05	
1,428 10			5,380 89		
5,740 99	44,018 85			4,678 00	
45,337 57	3,987 85			674 58	
704 18				1,058 12	
9,767 27				353 51	
		\$3 80			
3,712 76			215 41		
66,500 51			208 67		
	2,115 26				215,138 83
\$752,076 50					
639,385 61					
2,679 51					
303 33					
110 40				\$2,889 60	
					1,394,555 35
					\$1,908,316 67
\$15,727 18				\$412 82	
4,314 40				4,088 15	
1,677 61			\$10,742 13		\$21,719 19

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
<i>Department of Institutions.</i>			
121-1923	Salaries		\$20,600 00
121-1923	Support		5,800 00
	By amount returned		9 60
121-1923	New equipment		200 00
121-1923	Deportation of insane		50,000 00
	By amount returned		2,267 93
905-1921	Support, etc.	\$12,711 78	
	By amount from various institutions	1,130 01	
	By amount returned	500 00	
905-1921	Printing	1,145 37	
<i>Agnews Hospital.</i>			
905-1921	Salaries	\$10,334 41	
	By amount returned	12 83	
121-1923	Salaries (General and Contingent Funds)		\$217,030 00
	By amount returned		404 44
905-1921	Support	1,995 54	
	By amount returned	19 53	
121-1923	Support (General and Contingent Funds)		282,350 00
	By amount returned		278 55
121-1923	New equipment		8,100 00
121-1923	Permanent improvements		7,000 00
402-1919	Improvement to heating plant	28 49	
307-1917	Construction, etc., female cottage	1,269 96	
568-1919	Construction, etc., quarters for employees	1,172 14	
881-1921	Construction, etc., quarters for employees	99,196 21	
	By amount returned	9 20	
252-1921	Additional buildings, etc.	19,959 32	
	By amount returned	19 30	
253-1921	Improvements, etc.	11,479 97	
	By amount returned	119 40	
	Uses, Contingent Fund		
<i>Mendocino Hospital.</i>			
121-1923	Salaries (General and Contingent Funds)		\$160,165 00
	By amount returned		558 80
905-1921	Support	\$1,043 89	
121-1923	Support (General and Contingent Funds)		163,460 00
	By amount returned		37 28
121-1923	New equipment		13,900 00
121-1923	Permanent improvements		59,900 00
296-1917	New laundry and bakery	517 24	
403-1919	Reconstruction of Ward No. 7	1 51	
404-1919	Sanitary improvements	1 22	
443-1919	Improvements, etc., to steam system	7 97	
444-1919	Shelters for women patients	25 46	
399-1921	Construction, etc., Receiving Building	149,949 41	
400-1921	Purchase, etc., additional land	4,500 00	
255-1921	Repairs, etc.	4,986 33	
	By amount returned	147 21	
256-1921	Improvement of water supply	11,887 62	
	Uses, Contingent Fund		
<i>Napa Hospital.</i>			
905-1921	Salaries	\$56 83	
	By amount returned	219 95	
121-1923	Salaries (General and Contingent Funds)		\$316,340 00
	By amount returned		1,119 92
905-1921	Support	5 98	
	By amount returned	1,268 35	
121-1923	Support (General and Contingent Funds)		358,200 00
	By amount returned		1,820 86
121-1923	New equipment (General and Contingent Funds)		10,755 00
121-1923	Permanent improvements (General and Contingent Funds)		55,460 00
	By amount returned		180 25
397-1919	Improvement of heating plant	686 10	
565-1919	Construction, etc., employees' quarters	192 27	
447-1921	Repairs, etc.	6,677 29	
	By amount returned	208 71	
318-1921	Removal of bodies	7,410 97	
	By amount returned	117 15	
448-1921	Powerhouses, etc.	25,382 58	
	By amount returned	8 38	
859-1921	Cottage and equipment	33,315 79	
	By amount returned	1,070 22	
894-1921	Remodeling, etc., buildings	10,074 62	
	By amount returned	1,515 13	
	Uses, Contingent Fund		

*Balance reverted to General Fund.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$18,332 61				\$2,267 39	
2,811 36				2,998 24	
19 80				180 20	
30,526 65				21,741 28	
448 24			\$13,893 55		
395 78			749 59		
					\$52,534 44
\$389 94			\$9,957 30		
84,980 28	\$117,665 58			\$14,788 58	
919 47			1,095 60		
97,237 98	158,837 08			26,553 49	
799 40				7,300 60	
19 28				6,980 72	
*535 45		\$28 49			
		1,172 14			
93,207 75			5,997 66		
13,371 91			6,606 71		
4,546 46			7,052 91		
	11,870 92				
					584,381 50
\$50,034 25	\$98,587 08			\$12,102 47	
1,043 87			\$0 02		
29,360 03	111,381 00			22,756 25	
7,074 67				6,825 33	
32,416 30				27,483 70	
516 70		\$1 51			
		1 22			
25 00		7 97			
8,079 92		46	141,869 49		
			4,500 00		
4,029 61			1,103 93		
11,855 96			31 66		
	13,043 18				
					367,447 57
\$153 32			\$123 46		
208,658 43	\$106,856 52			\$1,944 97	
1,127 24			147 09		
126,456 36	167,857 33			65,707 17	
	265 00			10,490 00	
5,837 29	8,552 78			41,250 18	
		\$686 10			
		192 27			
5,086 82			1,799 18		
7,197 92			330 20		
25,022 79			368 17		
7,097 44			27,288 57		
9,293 01			2,296 74		
	20,190 54				
					699,652 79

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
<i>Norwalk Hospital.</i>			
905-1921	Salaries.....	\$12,222 76	-----
	By amount returned.....	189 30	-----
121-1923	Salaries (General and Contingent Funds).....	-----	\$131,560 00
	By amount returned.....	-----	565 38
905-1921	Support.....	26,156 51	-----
	By amount returned.....	2,905 21	-----
121-1923	Support (General and Contingent Funds).....	-----	140,012 50
	By amount returned.....	-----	79 95
586-1919	Improvement of farm.....	5 02	-----
587-1919	Construction, two cottages.....	9,997 32	-----
588-1919	Construction, officers' quarters.....	45	-----
274-1921	Completion of buildings, etc.....	1,928 57	-----
	By amount returned.....	44 36	-----
344-1917	Construction, farm buildings.....	31 89	-----
345-1917	Construction, Administration Building.....	398 43	-----
	By amount returned.....	22 14	-----
433-1919	Purchase of equipment.....	30 14	-----
585-1919	Purchase of water tower.....	3,617 46	-----
275-1921	Additional buildings.....	2,983 15	-----
323-1921	Additional buildings.....	306,456 42	-----
	By amount returned.....	2,490 40	-----
	Uses, Contingent Fund.....	-----	-----
<i>Sonoma State Home.</i>			
905-1921	Salaries.....	\$22,872 05	-----
	By amount returned.....	107 21	-----
121-1923	Salaries (General and Contingent Funds).....	-----	\$216,982 00
	By amount returned.....	-----	250 40
905-1921	Support.....	17,290 41	-----
	By amount returned.....	620 50	-----
121-1923	Support (General and Contingent Funds).....	-----	297,858 55
	By amount returned.....	-----	158 26
121-1923	New equipment.....	-----	970 00
121-1923	Permanent improvements.....	-----	109,500 00
353-1917	Reconstruction, Madrona Hall.....	56 14	-----
380-1919	Repairs to sewers, etc.....	5 31	-----
381-1919	Equipment.....	213 39	-----
624-1919	Cottage for inmates.....	50 96	-----
432-1919	Water supply.....	34,174 56	-----
317-1921	Quarters for officers.....	44,258 65	-----
	By amount returned.....	350 66	-----
319-1921	Erection, etc., cottages.....	34,260 90	-----
	By amount returned.....	165 44	-----
390-1921	Erection of school, etc.....	94,250 84	-----
	By amount returned.....	890 22	-----
564-1921	Repairs, etc.....	31,923 30	-----
	By amount returned.....	1,396 99	-----
<i>Southern California Hospital.</i>			
905-1921	Salaries.....	\$19,272 93	-----
	By amount returned.....	66 46	-----
121-1923	Salaries (General and Contingent Funds).....	-----	\$321,120 00
	By amount returned.....	-----	761 31
121-1923	Support (General and Contingent Funds).....	-----	336,692 50
	By amount returned.....	-----	619 35
121-1923	New equipment.....	-----	12,315 00
121-1923	Permanent improvements.....	-----	98,000 00
	By amount returned.....	-----	6,107 33
440-1919	Improvement of heating plant.....	902 25	-----
263-1921	Repairs, etc.....	13,184 46	-----
	By amount returned.....	908 41	-----
439-1921	Housing and training of patients.....	7,309 80	-----
	By amount returned.....	502 53	-----
	Uses, Contingent Fund.....	-----	-----
<i>Stockton Hospital.</i>			
905-1921	Salaries.....	\$45,692 16	-----
	By amount returned.....	268 16	-----
121-1923	Salaries (General and Contingent Funds).....	-----	\$342,196 00
	By amount returned.....	-----	2,691 32
905-1921	Support.....	11	-----
	By amount returned.....	1,000 00	-----
121-1923	Support (General and Contingent Funds).....	-----	362,650 00
	By amount returned.....	-----	246 17
121-1923	New equipment.....	-----	2,000 00

*Balance reverted to General Fund.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance June 30, 1924 remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$7 66			\$12,404 40		
86,037 28	\$43,215 84			\$2,852 26	
17,623 68			11,438 04		
40,530 32	69,451 55			30,110 58	
7,900 41		\$5 02 2,096 91 45			
632 90 31 89			1,340 03		
*396 00					
3,617 14 2,381 44		30 14 32	601 71		
165,594 70	2,788 12		143,352 12		
					\$440,228 93
\$4 00			\$22,975 26		
134,169 39	\$67,765 98			\$15,297 03	
10,401 83			7,509 08		
145,593 84	80,111 41			72,311 56 970 00 104,000 21	
5,499 79 *50 44		\$5 31 213 39 50 96 17,023 47			
17,151 09					
40,788 55			3,820 76		
9,367 62			25,058 72		
84,491 84			10,649 22		
32,787 64			532 65		
					628,183 42
\$141 99			\$19,197 40		
213,071 80	\$69,702 87			\$39,106 64	
124,618 20 600 00	129,502 81			83,190 84 11,715 00	
53,612 15 902 25				50,495 18	
6,093 73			7,999 14		
4,923 65	9,120 39		2,888 68		
					612,289 84
\$194 83			\$45,765 49		
205,703 90	\$104,297 26			\$34,886 16	
1,000 00			11		
176,762 72 1,942 03	135,849 36			50,284 09 57 97	

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
<i>Stockton Hospital—Continued.</i>			
121-1923	Permanent improvements.....		\$177,200 00
	By amount returned.....		150 83
329-1917	Additional dairy herd.....	\$1,206 16	
394-1919	Completion, etc., tuberculosis hospital.....	88 52	
437-1919	Improvement of heating plant.....	258 21	
601-1919	Construction of cottages.....	1 48	
398-1919	Sewer system.....	9,781 18	
	By amount returned.....	56 62	
270-1921	Furnishing and equipment.....	7,532 96	
393-1921	Repairs, etc.....	21,630 81	
	By amount returned.....	23 25	
860-1921	Construction, etc., Receiving Building.....	69,480 69	
	By amount returned.....	1,547 14	
	Uses, Contingent Fund.....		
<i>Industrial Farm for Women.</i>			
121-1923	Salaries and support (General and Contingent Funds).....		\$2,000 00
905-1921	Support.....	\$10,163 31	
	By amount returned.....	533 21	
254-1921	Alterations, etc.....	18,235 20	
165-1919	Expenses.....	2,708 82	
	By amount returned.....	10 00	
	Uses, Contingent Fund.....		
<i>Pacific Colony.</i>			
905-1921	Support.....	\$36,500 97	
	By amount returned.....	8,658 50	
884-1921	Furnishing and equipment.....	24,000 00	
562-1919	Buildings, etc.....	1,709 72	
445-1921	Buildings, etc.....	119,996 58	
<i>Prisoners and Insane</i>			
121-1923	Transportation of.....		\$270,000 00
	By amount returned.....		34 00
Grand total expended during 75th fiscal year.....			
<i>CORRECTIVE.</i>			
<i>Whittier State School.</i>			
905-1921	Salaries.....	\$26,314 14	
	By amount returned.....	156 59	
121-1923	Salaries (General and Contingent Funds).....		\$83,714 00
	By amount returned.....		734 59
905-1921	Support.....	24,227 66	
	By amount returned.....	1,028 68	
121-1923	Support (General and Contingent Funds).....		104,737 50
	By amount returned.....		518 66
121-1923	New equipment.....		5,325 00
121-1923	Permanent improvements.....		20,000 00
121-1923	Repairs.....		10,000 00
	By amount returned.....		66 10
905-1921	Research department.....	14,930 84	
	By amount returned.....	112 50	
629-1919	Buildings.....	216 20	
392-1921	Buildings, repairs, etc.....	62,547 13	
	By amount returned.....	1,053 11	
446-1921	Water system.....	20,598 36	
	By amount returned.....	5 49	
915-1921	Support and salaries.....	5,308 20	
	Uses, Contingent Fund.....		
<i>Preston School of Industry.</i>			
905-1921	Salaries.....	\$3,345 74	
	By amount returned.....	191 96	
121-1923	Salaries (General and Contingent Funds).....		\$115,830 00
	By amount returned.....		913 22
905-1921	Support.....	18,618 95	
	By amount returned.....	1,061 54	
121-1923	Support (General and Contingent Funds).....		162,162 50
	By amount returned.....		128 08
121-1923	Repairs.....		10,000 00
	By amount returned.....		46 01
121-1923	New equipment.....		2,625 00

*Balance reverted to General Fund.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$60,537 58 *992 29				\$116,813 25	
		\$88 52 258 21 1 48			
6,410 29 2,105 87		3,427 51	\$5,427 09		
10,149 15			11,504 91		
67,606 40			3,421 43		
	\$17,400 97				\$790,932 65
\$300 00	\$1,608 76			\$91 24	
569 24 15 46			\$10,127 28 18,219 74		
108 35		\$2,610 47			
	135 80				2,737 61
\$413 89			\$44,745 58 24,000 00		
		\$1,709 72	119,996 58		413 89
\$165,870 05				\$104,163 95	165,870 05
					\$4,366,411 88
\$115 73			\$26,355 00		
54,757 94	\$28,893 33			\$797 32	
10,115 62			15,140 72		
42,950 42	46,162 79			16,142 95 5,325 00 20,000 00	
4,721 60				5,344 50	
25 00 216 20			15,018 34		
60,642 54			2,957 70		
3,547 16			17,056 69 5,308 20		
	178 80				\$252,327 13
\$593 87			\$2,943 83		
115,198 71	\$1,507 32			\$37 19	
16,872 76			2,807 73		
126,185 80	2,017 78			34,087 00	
2,290 38	480 00			7,275 63 2,625 00	

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
	<i>Preston School of Industry—Continued.</i>		
121-1923	Permanent improvements.....		\$9,000 00
400-1919	Repairs, etc.....	\$3,210 59	
	By amount returned.....	49 50	
257-1921	Purchase of live stock.....	205 00	
258-1921	Purchase of land.....	8,623 00	
907-1921	Repairs, improvements, etc.....	37,298 35	
	By amount returned.....	270 85	
915-1921	Support and salaries.....	3,184 59	
	<i>Training School for Girls.</i>		
121-1923	Salaries (General and Contingent Funds).....		\$60,014 00
	By amount returned.....		20 99
905-1921	Support.....	\$66,464 22	
	By amount returned.....	502 82	
121-1923	Support.....		54,813 00
	By amount returned.....		3 62
121-1923	New equipment.....		550 00
121-1923	Permanent improvements.....		300 00
389-1919	Farm buildings.....	49 70	
569-1919	Improvements, etc.....	9 46	
388-1919	Construction of cottages.....	55,961 11	
452-1919	Furnishings, etc.....	8,868 70	
584-1919	Completion of cottage.....	1,083 08	
265-1921	Repairs, etc.....	7,336 31	
	By amount returned.....	4 50	
266-1921	Water supply.....	9,473 79	
	Grand total amount expended during 75th fiscal year.....		
	<i>PENAL.</i>		
	<i>Bureau of Criminal Identification.</i>		
121-1923	Salaries.....		\$21,080 00
905-1921	Support.....	\$2,249 40	
	By amount returned.....	250 00	
121-1923	Support.....		3,370 00
121-1923	New equipment.....		400 00
	<i>Prison Directors.</i>		
121-1923	Salaries, Parole Department.....		\$13,140 00
121-1923	Support.....		5,668 00
121-1923	New equipment.....		300 00
121-1923	Support, Detective License Department (Detective License Fee Fund).....		435 00
435-1919	Assisting, etc., paroled prisoners.....	\$0 63	
905-1921	Assisting, etc., paroled prisoners.....	895 72	
	By amount returned.....	500 00	
905-1921	Printing, etc.....	340 57	
	Uses, Detective License Fee Fund.....		
	<i>Rewards.</i>		
121-1923	Offered by Governor.....		\$4,000 00
	<i>Advisory Pardon Board.</i>		
905-1921	Support.....	\$350 27	
121-1923	Support.....		2,500 00
	<i>San Quentin Prison.</i>		
121-1923	Salaries (General and Prison Funds).....		\$170,400 00
	By amount returned.....		27 10
121-1923	Support (General and Prison Fund).....		547,100 00
	By amount returned.....		632 18
121-1923	New equipment.....		100,000 00
121-1923	Permanent improvements.....		15,000 00
275-1923	Support (Deficiency).....	\$31,836 84	
285-1917	Addition to farm buildings.....	4,987 17	
401-1919	Electrical equipment.....	13 00	
454-1919	Machinery and equipment.....	1 47	
699-1921	Children's recreation hall.....	4,998 50	
	By amount returned.....	182 17	
566-1921	Repairs, etc.....	18 49	
738-1921	Construction of cottages.....	438 55	
	By amount returned.....	115 07	
	Uses, Manufacturing Revolving Fund.....		
	Uses, San Quentin Prison Fund.....		
	Uses, Jute Revolving Fund.....		

*Balance reverted to General Fund.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$4,234 75				\$4,765 25	
2,098 69		\$1,161 40			
			\$205 00 8,623 00		
23,129 67			14,439 53 3,184 59		
					\$294,609 73
\$58,626 76	\$60 56			\$1,347 67	
1,899 89			\$65,067 15		
41,383 36	3,717 10			9,716 16 550 00 300 00	
		\$49 70 9 46 55,961 11 8,654 48 936 08			
214 22 147 00					
3,298 82 790 71			4,041 99 8,683 08		
					110,138 42
					\$657,075 28
\$20,797 21				\$282 79	
319 90 3,098 35 34 24			\$2,179 50	271 65 365 76	
					\$24,249 70
\$11,135 00 4,537 40				\$2,005 00 1,130 60 300 00	
	\$287 97			147 03	
		\$0 63			
911 86 109 30			\$483 86 231 27		
	56 88				
					17,038 41
				\$4,000 00	
\$16 50 1,564 00			\$333 77	936 00	
					1,580 50
\$154,767 11	\$29 30			\$15,630 69	
435,770 47 11,137 01 29 62 18,662 89 *4,935 49	36,561 68			75,400 03 88,862 99 14,970 38 13,173 95	
		\$13 00 1 47			
5,030 96			\$149 71 18 49		
541 27			12 35		
	120,620 98 2,920 46 133,949 33				
					924,956 57

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
	<i>Folsom Prison.</i>		
905-1921	Salaries	\$13,246 55	
121-1923	Salaries		\$134,640 00
	By amount returned		72 06
905-1921	Support	3,070 83	
	By amount returned	1,000 00	
121-1923	Support (General and Prison Funds)		227,200 00
	By amount returned		5,975 84
121-1923	Permanent improvements		23,000 00
	By amount returned		15 00
276-1917	School building	119 66	
279-1917	Repairs, etc.	19 28	
394-1921	Repairs, etc.	2,378 94	
	By amount returned	80 30	
680-1921	Construction of cottages	921 73	
278-1917	Repairs	1 09	
485-1917	Repairs, etc.	9 00	
396-1919	Electrical construction	193 19	
467-1919	Repairs, etc.	91 89	
	Uses, Folsom Prison Fund		
	<i>Criminals Outside of State.</i>		
905-1921	Arrest of	\$9,987 43	
	By amount returned	354 23	
121-1923	Arrest of		\$50,000 00
	By amount returned		133 53
	Grand total amount expended during 75th fiscal year		
	<i>STATE LANDS.</i>		
	Restitution of principal (School Land Fund)		
	Restitution of interest (School Fund)		
	Refund of script (School Land Fund)		
	Grand total amount expended during 75th fiscal year		
	<i>BONDS</i>		
	<i>Purchase of Bonds.</i>		
	General Fund (Surplus)		
	Compensation Insurance Fund		
	Estates of Deceased Persons Fund		
	Sacramento State Building Interest and Sinking Fund		
	State School Land Fund		
	Torrens Title Assurance Fund		
	Teachers' Permanent Fund		
	Nurses' Registration Fund		
	Grand total amount expended during 75th fiscal year		
	<i>Redemption of Bonds.</i>		
	San Francisco Seawall Sinking Fund		
	State of California University Building Interest and Sinking Fund		
	San Francisco State Building Interest and Sinking Fund		
	Second Highway Interest and Sinking Fund		
	Highway Interest and Sinking Fund		
	Grand total amount expended during 75th fiscal year		
	<i>Interest on Bonds.</i>		
	San Francisco Seawall Sinking Fund		
	Second San Francisco Seawall Sinking Fund		
	Third San Francisco Seawall Sinking Fund		
	State of California University Building Interest and Sinking Fund		
	San Francisco State Building Interest and Sinking Fund		
	Sacramento State Building Interest and Sinking Fund		
	India Basin Sinking Fund		
	Second Highway Interest and Sinking Fund		
	Third Highway Interest and Sinking Fund		
	Highway Interest and Sinking Fund		
	Interest and Sinking Fund		
	Grand total amount expended during 75th fiscal year		

*Balance reverted to General Fund.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$12,312 16			\$934 39		
129,973 34				\$4,738 72	
4,070 83					
201,771 81	\$20,518 40			10,885 63	
17,736 22				5,278 78	
*114 47					
*7 24					
1,451 97			1,007 27		
796 29			125 44		
* 80					
*8 96					
186 73		\$6 46			
91 48		41			
	13,308 45				
					\$402,349 15
\$6,012 28			\$4,329 38		
20,511 56				\$29,621 97	
					26,523 81
					\$1,396,698 17
	\$4,598 03				
	980 92				
	8,162 04				
					\$13,740 99
					\$13,740 99
\$7,075,669 95	\$1,287,290 32				
	217,214 62				
	61,107 54				
	658,513 96				
	2,898 66				
	260,827 76				
	20,872 14				
					\$9,584,395 95
					\$9,584,394 95
	\$115,000 00				
	40,000 00				
	20,000 00				
	375,000 00				
	400,000 00				
					\$950,000 00
					\$950,000 00
	\$2,300 00				
	360,000 00				
	120,000 00				
	74,700 00				
	33,600 00				
	120,000 00				
	34,120 00				
	658,125 00				
	1,792,415 00				
	608,000 00				
	141,435 00				
					\$3,944,695 00
					\$3,944,695 00

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
	<i>*EMERGENCY FUND. (Expended Under Direction of Department of Finance and Controller).</i>		
121-1923	By amount returned		\$700,000 00
905-1921	By amount returned	\$199,314 43 37,620 29	321,379 18
	Grand total amount expended during 75th fiscal year.		
	<i>MISCELLANEOUS.</i>		
	Repayment, estates of deceased persons		
	Apportionment to counties (Forest Reserve Fund)		
739-1921	Napa State Farm improvements	\$810 11	
	Apportionment to counties:		
	Motor Vehicle Fund		
	Motor Vehicle Fuel Fund		
	Motor Vehicle Fund (Pay of Traffic Officers)		
	Refunds, gasoline tax (Motor Vehicle Fuel Fund)		
	Repayment of bank deposits (School Land Fund)		
	Repayment of bank deposits (Dissolved Savings Bank Fund)		
	Veterans' Welfare Board		
580-1921	Support	25,409 01	
	By amount returned	47,689 14	
579-1921	Veterans' Educational Institute	75,771 89	\$200,000 00
	By amount returned		111 69
519-1921	Veterans' Farm and Home Purchase	329 11	
357-1911	Uses, Farm and Home Building Fund		
	Reimbursement to cities and counties account principal and interest on bonds		
905-1921	Payment of premium on surety bonds of state officers	2,250 05	
	By amount returned	35 07	
121-1923	Payment of premium on surety bonds of state officers		7,000 00
	By amount returned		58 40
409-1921	Improvement Capitol Building and Grounds	7,735 43	
294-1921	Lighting system, Capitol Grounds	495 42	
905-1921	Repairs, etc., Executive Mansion	136 50	
398-1921	Support, Historical Survey Commission	4,704 11	
905-1921	Official advertising	5,095 52	
121-1923	Official advertising		6,000 00
905-1921	Printing, various offices	3,056 53	
121-1923	Rental of state offices		300,200 00
	By amount returned		21,862 64
568-1921	Rent of offices, Los Angeles and Sacramento	10,765 29	
	By amount returned	15,254 81	
458-1919	Rent of offices, Los Angeles and Sacramento	3,620 87	
311-1919	Spanish-American War account	5,832 50	
866-1921	Maintenance of fire boats	15,071 06	
905-1921	Traveling expense, County Treasurers	1,416 03	
121-1923	Compensation benefits, state officers and employees		30,000 00
474-1919	Claim of City and County of San Francisco	71 21	
568-1919	Claim of Los Angeles County	149 00	
306-1921	Claim of Chas. R. Perkins	1,731 25	
189-1923	Claim of Harold E. Smith		64,222 64
202-1923	Claim of Jeff. McElvaine		1,736 92
203-1923	Claim of R. E. Collins		3,526 60
204-1923	Claim of John C. Corbett		1,275 00
205-1923	Claim of John Mitchell		1,929 25
207-1923	Claim of R. R. Veale		461 74
209-1923	Claim of Jos. M. Raines, executor		12,839 59
210-1923	Claim of Frank N. and L. W. Buck		1,446 72
211-1923	Claim of Ruel D., John L. M. and William C. Robbins, Mary Emma Robbins Sutton, Marie Robbins Hilbert and Irving W. Robbins, heirs of R. D. Robbins		3,579 36
212-1923	Claim of Mary Ella Cecil		1,165 04
213-1923	Claim of J. C. Tario, Jr.		201 30
214-1923	Claim of W. H. Stimson and Son		4,695 34
215-1923	Claim of Geo. A. and D. H. Hart		394 92
216-1923	Claim of Walter P. Story		3,651 06
217-1923	Claim of C. E. Bradbury		5,000 45
218-1923	Claim of B. F. Coulter Association		1,880 49
219-1923	Claim of T. Ashton and Fanny S. Fry		1,015 84

*For detailed expenditures see end of statement.

†Balance reverted to General Fund.

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
				\$240,823 32	
\$780,555 86					
28,793 03			\$208,141 69		\$809,348 89
					\$809,348 89
	\$25,090 25				
	318,339 67				
\$746 33			\$63 78		
	4,878,394 72				
	2,766,943 03				
	112,789 03				
	374,449 02				
	523 85				
	297 86				
68,559 64			4,538 51		
121,132 56			329 11	\$154,751 02	
	3,919,313 20				
619,415 59					
28 94			2,256 18		
2,270 00				4,788 40	
6,014 33			1,721 10		
309 75			185 67		
64 00			72 50		
13,478 76			5,036 09		
59 43				5,385 60	
614 40			2,705 43		
351 10					
137,794 88				184,267 76	
18,811 91			7,208 19		
		\$3,620 87			
		5,832 50			
15,071 06			1,235 72		
180 31				217 84	
29,782 16					
		71 21			
		149 00			
			1,731 25		
64,222 64					
1,736 92					
3,526 60					
1,275 00					
1,929 25					
461 74					
12,839 59					
1,446 72					
3,579 36					
1,165 04					
201 30					
4,695 34					
394 92					
3,651 06					
5,000 45					
1,850 94					
1,015 84					

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
	MISCELLANEOUS—Continued.		
220-1923	Claim of The Auditorium Company		\$2,077 96
221-1923	Claim of Park-Union Foreign Banking Corporation		550 00
272-1923	Claim of Frank Pedroncelli		350 00
276-1923	Claim of St. Francis School of Watsonville		2,581 68
296-1923	Claim of Pacific Coast Coal Company		237 77
317-1923	Claim of Geo. W. Martsen, Thos. O'Halleran and R. C. Allen		1,200 00
318-1923	Claim of Geo. W. Howe		900 00
320-1923	Judgment of J. B. Curtin		11,947 00
322-1923	Claim of E. A. Wheeler		164 06
323-1923	Claim of Clark and Henery Construction Company		643 44
324-1923	Claim of D. and D. F. Weeks		596 75
325-1923	Balance of final judgment in favor of Director General of Railroads		15,854 29
326-1923	Balance of three judgments in favor of Southern Pacific Company		70,843 55
344-1923	Claim of John and Jesse M. Akers		313 60
383-1923	Claim of Dunn, White and Aiken		1,500 00
410-1923	Claim of B. H. Miller		200 00
415-1923	Claim of Raymond Benjamin		15,000 00
417-1923	Claim of E. R. Simm		600 00
454-1923	Claim of Carl R. Brown		776 04
455-1923	Claim of Postal Telegraph Company		884 73
	Canceled warrants, reissue of		
750-1921	Conservation, etc., Mt. Diablo Park	\$2,500 00	
678-1921	Memorial, Battle of San Pasqual	5,000 00	
121-1923	Pilot Commissioners, support		1,200 00
	Salaries		550 00
	Grand total amount expended during 75th fiscal year		
	Totals	\$10,681,132 08	\$25,009,159 15
	Grand total amount expended during 75th fiscal year		
	TRANSFERS.		
	Transferred to:		
	San Francisco Seawall Sinking Fund from San Francisco Harbor Improvement Fund		
	Second San Francisco Seawall Sinking Fund from San Francisco Harbor Improvement Fund		
	Third San Francisco Seawall Sinking Fund from San Francisco Harbor Improvement Fund		
	India Basin Sinking Fund from San Francisco Harbor Improvement Fund		
	Veterans' Home Fund from General Fund		
	State Library Fund from General Fund		
	Teachers' Permanent Fund from General Fund		
	Teachers' Retirement Salary Fund from Teachers' Permanent Fund		
	Sacramento State Building Interest and Sinking Fund from General Fund		
	Vocational Rehabilitation Fund from General Fund		
	Vocational Education Fund from General Fund		
	State University Fund from General Fund		
	School Fund from Junior College Fund		
	School Fund from General Fund		
	High School Fund from General Fund		
	San Francisco State Building Interest and Sinking Fund from General Fund		
	University of California Building Interest and Sinking Fund from General Fund		
	State Highway Interest and Sinking Fund from General Fund		
	Second State Highway Interest and Sinking Fund from General Fund		
	Third State Highway Interest and Sinking Fund from General Fund		
	Interest and Sinking Fund from General Fund		
	General Fund from Bond Investment Fund		
	School Land Fund from Bond Investment Fund		
	Veterans' Dependents Education Fund from Tax Land Fund		
	General Fund from Real Estate Commission Fund		
	Veterans' Farm and Home Building Fund from General Fund		

—Continued.

Expended during 75th fiscal year. General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance June 30, 1924 remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$2,077 96					
550 00					
350 00					
2,581 68					
237 77					
1,200 00					
900 00					
11,947 00					
164 06					
643 44					
596 75					
15,854 29					
70,843 55					
313 60					
1,500 00					
200 00					
15,000 00					
600 00					
776 04					
884 73					
83 30	\$578 00				
			\$2,500 00		
			5,000 00		
				\$1,200 00	
				550 00	\$13,657,730 66
					\$13,657,730 66
\$24,726,680 67	\$76,716,904 15	\$2,565,858 54	\$2,211,564 00	\$9,589,989 62	\$101,443,584 82
					\$101,443,584 82
	\$59,800 00				
	360,000 00				
	120,000 00				
	34,120 00				
\$251,745 00					
122,970 00					
268,897 52					
	404,111 16				
120,000 00					
29,746 35					
157,164 81					
2,155,674 77					
	582,744 90				
13,559,236 49					
3,765,691 44					
53,600 00					
114,700 00					
1,008,000 00					
1,033,125 00					
1,750,425 30					
141,435 00					
	242,657 81				
	157,657 81				
	2,303 73				
	117,366 12				
750,000 00					

STATEMENT No. 4

Chapter	Appropriation	Unexpended balance at beginning of 75th fiscal year	Appropriation for 75th fiscal year
	TRANSFERS—Continued.		
	School Book Fund from General Fund.....	-----	-----
	General Fund from Veterans' Home Fund.....	-----	-----
	Motor Vehicle Fund from Operators' License Fund.....	-----	-----
	Motor Vehicle Fund from Aircraft Fund.....	-----	-----
	Motor Vehicle Fund from Aircraft Operators' Fund.....	-----	-----
	Sacramento and San Joaquin Drainage District Fund from Sacramento and San Joaquin Drainage District Fund No. 1.....	-----	-----
	General Fund from Insurance Commissioners' Special Fund.....	-----	-----
	General Fund from Corporation Commission Fund.....	-----	-----
	General Fund from Motor Vehicle Fund.....	-----	-----
	General Fund from San Francisco Harbor Improvement Fund.....	-----	-----
	Sacramento and San Joaquin Drainage District Fund No. 6 Emergency Fund (Ch. 556-1919) from General Fund.....	-----	-----
	General Fund from Dissolved Savings Bank Fund.....	-----	-----
	General Fund from Jute Revolving Fund.....	-----	-----
	General Fund from State Library Fund.....	-----	-----
	General Fund from Petroleum and Gas Fund.....	-----	-----
	General Fund from Pacific Colony Contingent Fund.....	-----	-----
	Corporation Commission Fund from General Fund.....	-----	-----
	Motor Vehicle Fund from General Fund.....	-----	-----
	San Francisco Harbor Improvement Fund from General Fund.....	-----	-----
	Bond Investment Fund from General Fund.....	-----	-----
	Dissolved Savings Bank Fund from General Fund.....	-----	-----
	Jute Revolving Fund from General Fund.....	-----	-----
	State Library Fund from General Fund.....	-----	-----
	Petroleum and Gas Fund from General Fund.....	-----	-----
	Pacific Colony Contingent Fund from General Fund.....	-----	-----
	San Francisco Harbor Improvement Fund from San Francisco Seawall Sinking Fund.....	-----	-----
	General Fund from Teachers' Permanent Fund.....	-----	-----
	Emblem Revolving Fund from General Fund.....	-----	-----
	Railroad Commission Fund from Railroad Commission Trust Fund.....	-----	-----
	Dissolved Savings Bank Fund from School Land Fund.....	-----	-----
	General Fund from Sacramento and San Joaquin Drainage District Fund No. 6 Emergency Fund (Ch. 556-1919).....	-----	-----
	General Fund from Sonoma Home Contingent Fund.....	-----	-----
	State School Land Fund from State School Fund.....	-----	-----
	State Highway Maintenance Fund from Motor Vehicle Fund.....	-----	-----
	Total transfers.....	-----	-----
	Totals, including transfers.....	\$10,681,132 08	\$25,009,159 15
	Grand total amount, including transfers, expended during 75th fiscal year.....	-----	-----

—Continued.

Expended during 75th fiscal year, General Fund	Expended during 75th fiscal year, various funds	Balance, June 30, 1924—		Available balance, June 30, 1924, remaining in appropriations made in 1923	Total amount expended during 75th fiscal year
		Remaining in appropriations made in 1919	Remaining in appropriations made in 1921		
\$576,983 33					
	\$200 00				
	30,659 30				
	113 45				
	86 90				
	1 89				
	2,901 40				
	400,000 00				
	1,875,000 00				
	500,000 00				
\$95,147 75					
	20,000 00				
	90,000 00				
	50,000 00				
	50,000 00				
	20,000 00				
400,000 00					
1,875,000 00					
500,000 00					
85,000 00					
20,000 00					
90,000 00					
50,000 00					
50,000 00					
20,000 00					
	398 74				
	30,000 00				
5,000 00					
	2,253 33				
	297 86				
	285,147 75				
	6 40				
	137 50				
	2,766,943 03				
\$29,849,542 76	\$8,204,909 08				\$38,054,451 84
\$54,576,223 43	\$84,921,813 23	\$2,563,858 54	\$2,211,564 00	\$9,589,989 62	
					\$139,498,036 66

DETAIL OF EXPENDITURES FROM EMERGENCY FUND ON RESOLUTIONS, SEVENTY-FIFTH FISCAL YEAR.
(Expended Under Supervision of Department of Finance and Controller.)

Purpose of allowance	Unexpended balance of resolution	Resolutions and returns, seventy-fifth fiscal year	Amount expended during seventy-fifth fiscal year	Amount unexpended on resolutions during seventy-fifth fiscal year	Total amount expended during seventy-fifth fiscal year
JUDICIAL.					
Third District Court of Appeals, new equipment		\$1,000 00	\$357 19	\$612 81	\$357 19
ADMINISTRATIVE.					
Gasoline Tax Department, Controller's expenses		\$6,650 00	\$4,920 07	\$1,729 93	
Board of Equalization, printing, etc.		300 00		300 00	
Board of Equalization, salaries, etc.		2,500 00	1,491 21	1,008 79	
Board of Equalization, printing.		3,000 00		3,000 00	
Attorney General, cost of suits	\$2,558 53		1,895 43	663 10	
Attorney General, postage, etc.	918 97		947 19	1 78	
State Treasurer, postage, etc.	123 82		123 82		
State Treasurer, support		1,000 00	723 44	276 56	
REGULATIVE.					
Board of Dental Examiners, salaries	\$810 54	\$770 00	\$770 00		10,101 16
Department of Public Works, Division of Water Rights, support			810 54		1,580 54
CONSTRUCTIVE.					
San Francisco State Building, upkeep					
By amount returned	\$3,297 00		\$1,515 71	*\$1,790 78	
Department of Public Works, Division of Architecture, Revolving Fund	8 30	\$25,000 00	25,000 00		26,515 71
EDUCATIONAL.					
Deaf College Graduates, expenses		\$2,000 00	\$417 68	\$1,582 32	
Home Teachers of the Blind, salaries, etc.		1,200 00	3,527 58	672 42	
San Francisco Teachers' College, support	\$1,921 23		1,911 50	9 73	5,856 76
DEVELOPMENTAL.					
State Agriculture Society, water	\$21 75	\$10,000 00	\$24 75	\$1 70	
Department of Agriculture, salaries		200,000 00	9,998 30		
Department of Agriculture, food and mouth disease		2,882 27	281,087 05	10,605 22	
By amount returned		30,000 00			
Land Settlement Board, expenses		50,000 00	49,927 36	72 64	
Land Settlement Board, support		2,000 00	2,000 00		
Fish and Game Commission, revolving fund					373,637 46

PROTECTIVE.									
Redwood Park Commission, salaries.....				\$2,500 00	\$2,416 75	\$53 25			
Board of Forestry, support of nursery.....				5,000 00	3,417 77	1,582 23			5,534 52
BENEVOLENT.									
Woman's Relief Corps Home (heating apparatus).....		\$4 34							
By amount returned.....		65 00			\$33 79	\$35 55			33 79
CURATIVE.									
Norwalk Hospital, new well.....				\$5,000 00	\$4,705 67	\$294 33			
Southern California Hospital, completion of cottage, etc.....				43,000 00					
By amount returned.....				15 46	26 013 45	19,002 01			
Transportation of prisoners and insane.....		\$12,013 20							
By amount returned.....		10 00			9,881 44	2,141 76			40,600 56
CORRECTIVE.									
Preston School, support and salaries.....				\$4,000 00	\$3,625 87	\$374 13			3,625 87
PENAL.									
Prison Directors, Parole Department, Revolving Fund.....				\$500 00	\$500 00				500 00
MISCELLANEOUS.									
Napa State Farm Revolving Fund.....				\$75,000 00					
By amount returned.....				286,981 45	\$328,840 23	\$33,141 22			
Payment of assessment on Sherman Island lands.....		\$9,941 47			9,941 47				
Compensation benefits.....		2,802 71			1,707 39	1,095 32			
Sutter's Fort, street improvements.....				216 24	216 24				340,705 33
Totals.....		\$34,531 05		\$855,015 42	\$809,348 89	\$80,197 58			\$809,348 89

*Canceled.

†Returned.

xTo be returned.

STATEMENT No. 4—Continued.

Recapitulation of Expenditures for the Seventy-fifth Fiscal Year, Ending June 30, 1924.

	Total amount expended during 75th fiscal year	Grand total amount exp- ended during 75th fiscal year
<i>Legislative:</i>		
Assembly.....	\$255 00	
Legislative printing, etc.....	57,393 39	
Legislative mailing.....	261 45	\$57,909 84
<i>Judicial:</i>		
Supreme Court and Clerk.....	133,188 55	
District Courts of Appeal.....	178,923 98	
Superior Courts.....	358,735 95	670,848 48
<i>Executive:</i>		
Governor.....	39,314 56	
Lieutenant Governor.....	4,000 00	43,314 56
<i>Administrative:</i>		
Department of Finance (support and salaries).....	335,738 94	
Division of Purchases and Custody (Purchasing Department Re- volving Fund).....	319,815 82	
Division of Motor Vehicles.....	900,783 54	
Division of Motor Vehicles (refunds).....	5,945 65	
Division of Printing.....	646,735 77	
Division of Libraries.....	105,301 90	
Secretary of State.....	72,677 61	
Controller.....	118,408 66	
Treasurer.....	30,287 54	
Attorney General.....	88,792 41	
Surveyor General.....	27,970 55	
Board of Equalization.....	49,402 73	2,701,861 12
<i>Regulative:</i>		
Railroad Commission.....	392,696 49	
Superintendent of Banks.....	204,380 10	
Insurance Commissioner.....	64,032 52	
Board of Health.....	399,762 67	
Corporation Commissioner.....	166,884 87	
Building and Loan Commissioner.....	14,166 50	
Board of Chiropractic Examiners.....	1,552 68	
Board of Medical Examiners.....	139,684 43	
Board of Pharmacy.....	44,668 95	
Board of Optometry.....	3,156 91	
Board of Osteopathic Examiners.....	9,186 80	
Board of Dental Examiners.....	10,381 49	
Board of Examiners in Veterinary Medicine.....	78 40	
Board of Bar Examiners.....	7,144 28	
Board of Architecture (Northern District).....	2,200 15	
Board of Architecture (Southern District).....	2,399 94	
Board of Embalmers.....	283 76	
Civil Service Commission.....	33,527 36	
Eureka Harbor Commission.....	3,849 80	
San Diego Harbor Commission.....	949 10	
Legislative Counsel Bureau.....	5,969 61	
Real Estate Commissioner.....	114,146 30	
Department of Labor and Industrial Relations:		
Division of Workmen's Compensation, Insurance and Safety.....	5,781,936 30	
Division of Labor.....	146,827 27	
Division of Immigration and Housing.....	59,401 67	
Division of Industrial Welfare.....	29,612 65	
Department of Public Works:		
Division of Water Rights.....	127,040 71	7,765,921 71
<i>Defensive:</i>		
National Guard.....	287,755 00	
High School Cadets.....	22,161 95	309,916 95
<i>Constructive:</i>		
San Francisco Harbor Commission.....	2,116,933 12	
San Francisco State Building.....	139,363 61	
Sacramento State Building.....	1,182,453 15	
Department of Public Works (salaries and support).....	13,751 18	
Department of Public Works (Divisions of Architecture, and Engi- neering-Irrigation).....	8,160 47	
Department of Public Works (Division of Architecture).....	123,621 14	
Department of Public Works (Division of Engineering-Irrigation).....	107,268 67	
Department of Public Works (Division of Highways and California Highway Commission).....	17,803,310 98	21,494,862 32

STATEMENT No. 4—Continued.

Recapitulation of Expenditures for the Seventy-fifth Fiscal Year, Ending June 30, 1924.

	Total amount expended during 75th fiscal year	Grand total amount ex- pended during 75th fiscal year
<i>Educational:</i>		
Department of Education.....	\$462,733 90	
Superintendent of Public Instruction.....	44,922 01	
Support, elementary schools.....	14,639,484 69	
Support, high schools.....	3,765,214 24	
Support, junior colleges.....	112,600 00	
Support, State University.....	5,240,160 76	
Chico Teachers College.....	123,537 65	
Fresno Teachers College.....	145,382 22	
Humboldt Teachers College.....	44,575 22	
San Diego Teachers College.....	169,734 57	
San Francisco Teachers College.....	164,726 17	
San Jose Teachers College.....	377,452 05	
Santa Barbara Teachers College.....	99,689 85	
California Polytechnic School.....	78,150 87	
California School for Deaf and Blind.....	163,828 81	
Hastings College of Law.....	9,600 00	
Manufacture of school textbooks.....	275,845 35	
Teachers' pensions.....	407,430 48	
Investigation of agricultural instruction.....	5 00	\$26,325,073 84
<i>Developmental:</i>		
State Agricultural Society.....	159,173 99	
Mining Bureau.....	190,304 07	
Department of Agriculture.....	789,817 23	
Fish and Game Commission.....	455,238 07	
Premiums on horticultural and agricultural exhibits.....	25,000 00	
State Reclamation Board.....	2,057,439 44	
Los Angeles Exposition.....	36,161 62	
Department of Public Works (Division of Land Settlement and Land Settlement Board).....	225,914 33	3,939,048 75
<i>Protective:</i>		
Board of Forestry.....	79,973 11	
Fire trails.....	16,059 45	
Survey of Lassen National Park.....	8,486 86	
Marshall Monument.....	987 05	
California Redwood Park.....	30,202 49	
Purchase of timber lands in Humboldt and Mendocino counties.....	6,096 60	
Care, maintenance, etc., State Building at San Diego.....	4,609 20	
Los Angeles flood control.....	300,000 00	
Controlling floods, Sacramento River.....	400,000 00	846,414 76
<i>Beneficent:</i>		
Veterans' Home.....	278,860 58	
Woman's Relief Corps Home.....	19,761 91	
Home for Adult Blind.....	215,138 83	
Support of orphans, half-orphans, etc.....	1,394,555 35	1,908,316 67
<i>Curative:</i>		
Board of Charities and Corrections.....	21,719 19	
Department of Institutions.....	52,534 44	
Agnews Hospital.....	584,381 50	
Mendocino Hospital.....	367,447 57	
Napa Hospital.....	699,652 79	
Norwalk Hospital.....	440,228 93	
Sonoma State Home.....	628,183 42	
Southern California Hospital.....	612,289 84	
Stockton Hospital.....	790,952 65	
Industrial Farm for Women.....	2,737 61	
Pacific Colony.....	413 89	
Transportation of prisoners and insane.....	165,870 05	4,366,411 88
<i>Corrective:</i>		
Whittier State School.....	252,327 13	
Preston School of Industry.....	294,609 73	
California Training School for Girls.....	110,138 42	657,075 28
<i>Penal:</i>		
Bureau of Criminal Identification.....	24,249 70	
Prison Directors.....	17,038 41	
Advisory Pardon Board.....	1,580 50	
San Quentin Prison.....	924,956 57	
Folsom Prison.....	402,349 15	
Arrest of criminals without the state.....	26,523 84	1,396,698 17

STATEMENT No. 4—Concluded.

Recapitulation of Expenditures for the Seventy-fifth Fiscal Year, Ending June 30, 1924.

	Total amount expended during 75th fiscal year	Grand total amount ex- pended during 75th fiscal year
<i>State Lands:</i>		
Restitution of principal.....	\$4,598 03	
Restitution of interest.....	980 92	
Refund of script.....	8,162 04	\$13,740 99
<i>Purchase of Bonds:</i>		
General Fund (surplus).....	7,075,669 95	
Compensation Insurance Fund.....	1,287,290 32	
Estates of Deceased Persons Fund.....	217,214 62	
Sacramento State Building Interest and Sinking Fund.....	61,107 54	
State School Land Fund.....	658,513 96	
Torrens Title Assurance Fund.....	2,898 66	
Teachers' Permanent Fund.....	260,827 76	
Nurses' Registration Fund.....	20,872 14	9,584,394 95
<i>Redemption of Bonds:</i>		
San Francisco Seawall Sinking Fund.....	115,000 00	
State of California University Building Interest and Sinking Fund.....	40,000 00	
San Francisco State Building Interest and Sinking Fund.....	20,000 00	
Second State Highway Interest and Sinking Fund.....	375,000 00	
State Highway Interest and Sinking Fund.....	400,000 00	950,000 00
<i>Interest on Bonds:</i>		
San Francisco Seawall Sinking Fund.....	2,300 00	
Second San Francisco Seawall Sinking Fund.....	360,000 00	
Third San Francisco Seawall Sinking Fund.....	120,000 00	
State of California University Building Interest and Sinking Fund.....	74,700 00	
San Francisco State Building Interest and Sinking Fund.....	33,600 00	
Sacramento State Building Interest and Sinking Fund.....	120,000 00	
India Basin Sinking Fund.....	34,120 00	
Second State Highway Interest and Sinking Fund.....	658,125 00	
Third State Highway Interest and Sinking Fund.....	1,792,415 00	
State Highway Interest and Sinking Fund.....	608,000 00	
Interest and Sinking Fund.....	141,435 00	3,944,695 00
<i>Emergency Fund:</i>		
Expended under direction of Department of Finance and Controller.....	809,348 89	809,348 89
<i>Miscellaneous:</i>		
Repayment estates of deceased persons.....	25,090 25	
Refunds to counties (Forest Reserve Fund).....	318,339 67	
Napa State Farm.....	746 33	
Apportionment to counties (Motor Vehicle Fund).....	4,878,394 72	
Apportionment to counties (Motor Vehicle Fuel Fund).....	2,766,943 03	
Payment of traffic officers (Motor Vehicle Fund).....	112,789 03	
Refunds, gasoline tax (Motor Vehicle Fuel Fund).....	374,449 02	
Repayment of bank deposits (School Land Fund).....	523 85	
Repayment of bank deposits (Dissolved Savings Bank Fund).....	297 86	
Veterans' Welfare Board.....	4,109,005 40	
Reimbursement to counties, etc., account bonded debt.....	619,413 59	
Payment of premiums on bonds of state officers.....	2,295 94	
Improvement to Capitol Building and Grounds.....	6,014 33	
Lighting system, Capitol grounds.....	309 75	
Repairs, etc., Executive Mansion.....	64 00	
Historical Survey Commission.....	3,478 76	
Official advertising.....	673 83	
Printing, various offices.....	351 10	
Rental of state offices.....	156,606 79	
Fire boats, San Francisco.....	15,071 06	
Traveling expenses, County Treasurers.....	180 31	
Compensation benefits, state officers and employees.....	29,782 16	
Sundry claims.....	236,243 58	
Canceled warrants.....	661 30	13,657,730 66
Total expenditures.....		\$101,443,584 82
Transfers.....		38,054,451 84
Total expenditures and transfers.....		\$139,498,036 66

STATEMENT No. 5.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

GENERAL FUND.

June 30, 1923—To warrants.....	\$21,549,493 63	July 1, 1922—By balance.....	\$6,826,479 69
June 30, 1923—To reissue canceled warrants.....	4,667 90	June 30, 1923—By receipts.....	41,253,793 47
June 30, 1923—To transfers.....	23,452,622 74	June 30, 1923—By transfers.....	1,173,257 07
June 30, 1923—To balance.....	4,247,433 23	June 30, 1923—By canceled warrants.....	687 27
	<u>\$49,254,217 50</u>		<u>\$49,254,217 50</u>
June 30, 1924—To warrants.....	\$24,726,680 67	July 1, 1923—By balance.....	\$4,247,433 23
June 30, 1924—To transfers.....	29,849,668 76	June 30, 1924—By receipts.....	57,907,605 59
June 30, 1924—To balance.....	11,316,403 96	June 30, 1924—By transfers.....	3,736,105 56
	<u>\$65,892,753 39</u>	June 30, 1924—By canceled warrants.....	1,609 01
			<u>\$65,892,753 39</u>
		July 1, 1924—By balance.....	\$11,316,403 96

MARKET COMMISSION FUND.

June 30, 1923—To warrants.....	\$24,304 76	July 1, 1922—By balance.....	\$10,715 48
June 30, 1923—To balance.....	6,608 06	June 30, 1923—By transfer.....	18,620 00
	<u>\$30,912 82</u>	June 30, 1923—By receipts.....	1,577 34
			<u>\$30,912 82</u>
June 30, 1924—To warrants.....	\$7,965 96	July 1, 1923—By balance.....	\$6,608 06
June 30, 1924—To balance.....	143 87	June 30, 1924—By receipts.....	1,081 27
	<u>\$8,109 83</u>	June 30, 1924—By transfer.....	420 50
			<u>\$8,109 83</u>
		July 1, 1924—By balance.....	\$143 87

MEAT HYGIENE FUND.

June 30, 1923—To warrants.....	\$33,108 26	July 1, 1922—By balance.....	\$364 76
June 30, 1923—To balance.....	762 04	June 30, 1923—By receipts.....	33,505 54
	<u>\$33,870 30</u>		<u>\$33,870 30</u>
June 30, 1924—To warrants.....	\$44,713 56	July 1, 1923—By balance.....	\$762 04
June 30, 1924—To balance.....	16,681 89	June 30, 1924—By receipts.....	48,847 18
	<u>\$61,395 45</u>	June 30, 1924—By transfer.....	11,786 23
			<u>\$61,395 45</u>
		July 1, 1924—By balance.....	\$16,681 89

ACCIDENT PREVENTION FUND.

June 30, 1923—To warrants.....	\$144,034 47	July 1, 1922—By balance.....	\$4,204 74
June 30, 1923—To balance.....	5,999 49	June 30, 1923—By receipts.....	145,829 22
	<u>\$150,033 96</u>		<u>\$150,033 96</u>
June 30, 1924—To warrants.....	\$26,221 72	July 1, 1923—By balance.....	\$5,999 49
June 30, 1924—To balance.....	1,306 34	June 30, 1924—By receipts.....	20,790 27
	<u>\$27,528 06</u>	June 30, 1924—By transfer.....	738 30
			<u>\$27,528 06</u>
		July 1, 1924—By balance.....	\$1,306 34

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

ADULT BLIND FUND.

June 30, 1923—To warrants.....	\$56,223 34	July 1, 1922—By balance.....	\$16,809 43
June 30, 1923—To balance.....	22,752 93	June 30, 1923—By receipts.....	62,166 84
	<u>\$78,976 27</u>		<u>\$78,976 27</u>
June 30, 1924—To warrants.....	\$78,230 03	July 1, 1923—By balance.....	\$22,752 93
June 30, 1924—To balance.....	39,731 60	June 30, 1924—By receipts.....	85,318 14
		June 30, 1924—By transfer.....	9,890 56
	<u>\$117,961 63</u>		<u>\$117,961 63</u>
		July 1, 1924—By balance.....	\$39,731 60

AGNEWS HOSPITAL CONTINGENT FUND.

June 30, 1923—To warrants.....	\$32,493 45	July 1, 1922—By balance.....	\$82,717 30
June 30, 1923—To balance.....	187,936 71	June 30, 1923—By receipts.....	137,712 86
	<u>\$220,430 16</u>		<u>\$220,430 16</u>
June 30, 1924—To warrants.....	\$288,373 58	July 1, 1923—By balance.....	\$187,936 71
June 30, 1924—To balance.....	12,475 43	June 30, 1924—By receipts.....	84,795 90
		June 30, 1924—By transfer.....	28,116 40
	<u>\$300,849 01</u>		<u>\$300,849 01</u>
		July 1, 1924—By balance.....	\$12,475 43

AGRICULTURAL SOCIETY CONTINGENT FUND.

June 30, 1923—To warrants.....	\$133,869 81	July 1, 1922—By balance.....	\$26,927 85
June 30, 1923—To balance.....	786 15	June 30, 1923—By receipts.....	\$107,728 11
	<u>\$134,655 96</u>		<u>\$134,655 96</u>
June 30, 1924—To warrants.....	\$46,400 96	July 1, 1923—By balance.....	\$786 15
June 30, 1924—To balance.....	45,979 65	June 30, 1924—By receipts.....	81,517 67
		June 30, 1924—By transfer.....	10,076 79
	<u>\$92,380 61</u>		<u>\$92,380 61</u>
		July 1, 1924—By balance.....	\$45,979 65

AIRCRAFT FUND.

June 30, 1923—To balance.....	\$113 45	July 1, 1922—By balance.....	\$83 15
		June 30, 1923—By receipts.....	30 30
	<u>\$113 45</u>		<u>\$113 45</u>
June 30, 1924—To transfer.....	\$113 45	July 1, 1923—By balance.....	\$113 45
		June 30, 1924—By receipts.....	
	<u>\$113 45</u>		<u>\$113 45</u>
		July 1, 1924—By balance.....	

AIRCRAFT OPERATORS FUND.

June 30, 1923—To balance.....	\$206 00	July 1, 1922—By balance.....	\$170 00
		June 30, 1923—By receipts.....	36 00
	<u>\$206 00</u>		<u>\$206 00</u>
June 30, 1924—To transfer.....	\$86 90	July 1, 1923—By balance.....	\$206 00
June 30, 1924—To balance.....	119 10	June 30, 1924—By receipts.....	
	<u>\$206 00</u>		<u>\$206 00</u>
		July 1, 1924—By balance.....	\$119 10

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

STANDARD APPLE FUND.

June 30, 1923—To warrants.....	\$25,087 56	July 1, 1922—By balance.....	\$8,800 27
June 30, 1923—To balance.....	11,933 95	June 30, 1923—By receipts.....	28,221 24
	<u>\$37,021 51</u>		<u>\$37,021 51</u>
June 30, 1924—To warrants.....	\$27,959 35	July 1, 1923—By balance.....	\$11,933 95
June 30, 1924—To balance.....	20,006 91	June 30, 1924—By receipts.....	30,254 53
	<u>\$47,966 26</u>	June 30, 1924—By transfer.....	5,777 78
			<u>\$47,966 26</u>
		July 1, 1924—By balance.....	\$20,006 91

BALLOT PAPER REVOLVING FUND.

June 30, 1923—To warrants.....	\$32,853 24	July 1, 1922—By balance.....	\$82 97
June 30, 1923—To transfer.....	63 00	June 30, 1923—By receipts.....	46,539 66
June 30, 1923—To balance.....	13,706 39		
	<u>\$46,622 63</u>		<u>\$46,622 63</u>
June 30, 1924—To warrants.....	\$3,382 96	July 1, 1923—By balance.....	\$13,706 39
June 30, 1924—To balance.....	25,151 29	June 30, 1924—By receipts.....	14,827 86
	<u>\$28,534 25</u>		<u>\$28,534 25</u>
		July 1, 1924—By balance.....	\$25,151 29

BANKING FUND.

June 30, 1923—To warrants.....	\$188,869 23	July 1, 1922—By balance.....	\$61,226 44
June 30, 1923—To balance.....	83,709 01	June 30, 1923—By receipts.....	211,351 80
	<u>\$272,578 24</u>		<u>\$272,578 24</u>
June 30, 1924—To warrants.....	\$204,380 10	July 1, 1923—By balance.....	\$83,709 01
June 30, 1924—To balance.....	111,329 64	June 30, 1924—By receipts.....	232,000 73
	<u>\$315,709 74</u>		<u>\$315,709 74</u>
		July 1, 1924—By balance.....	\$111,329 64

BAR EXAMINATION FUND.

June 30, 1923—To warrants.....	\$6,759 22	July 1, 1922—By balance.....	\$4,678 95
June 30, 1923—To balance.....	11,554 73	June 30, 1923—By receipts.....	13,635 00
	<u>\$18,313 95</u>		<u>\$18,313 95</u>
June 30, 1924—To warrants.....	\$7,144 28	July 1, 1923—By balance.....	\$11,554 73
June 30, 1924—To balance.....	15,150 45	June 30, 1924—By receipts.....	10,020 00
	<u>\$22,294 73</u>	June 30, 1924—By transfer.....	720 00
			<u>\$22,294 73</u>

BOND INVESTMENT FUND.

June 30, 1923—To transfers.....	\$182,646 25	July 1, 1922—By balance.....	
	<u>\$182,646 25</u>	June 30, 1923—By receipts.....	\$182,646 25
			<u>\$182,646 25</u>
June 30, 1924—To transfers.....	\$400,315 62	June 30, 1924—By receipts.....	\$315,315 62
	<u>\$400,315 62</u>	June 30, 1924—By transfer.....	85,000 00
			<u>\$400,315 62</u>
		July 1, 1924—By balance.....	

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

BUILDING AND LOAN INSPECTION FUND.

June 30, 1923—To warrants.....	\$13,345 52	July 1, 1922—By balance.....	\$14,395 76
June 30, 1923—To balance.....	14,323 82	June 30, 1923—By receipts.....	13,273 58
	<u>\$27,669 34</u>		<u>\$27,669 34</u>
June 30, 1924—To warrants.....	\$14,166 50	July 1, 1923—By balance.....	\$14,323 82
June 30, 1924—To balance.....	15,260 10	June 30, 1924—By receipts.....	15,102 78
	<u>\$29,426 60</u>		<u>\$29,426 60</u>
		July 1, 1924—By balance.....	\$15,260 10

CALIFORNIA POLYTECHNIC SCHOOL CONTINGENT FUND.

June 30, 1923—To warrants.....	\$32,708 17	July 1, 1922—By balance.....	\$9,360 92
June 30, 1923—To balance.....	19,457 11	June 30, 1923—By receipts.....	42,804 36
	<u>\$52,165 28</u>		<u>\$52,165 28</u>
June 30, 1924—To warrants.....	\$30,195 57	July 1, 1923—By balance.....	\$19,457 11
June 30, 1924—To balance.....	335 75	June 30, 1924—By receipts.....	10,445 76
	<u>\$30,531 32</u>	June 30, 1924—By transfer.....	628 45
			<u>\$30,531 32</u>
		July 1, 1924—By balance.....	\$335 75

CALIFORNIA SCHOOL FOR DEAF AND BLIND CONTINGENT FUND.

June 30, 1923—To warrants.....	\$7,252 19	July 1, 1922—By balance.....	\$4,280 97
June 30, 1923—To balance.....	10,684 22	June 30, 1923—By receipts.....	13,655 44
	<u>\$17,936 41</u>		<u>\$17,936 41</u>
June 30, 1924—To warrants.....	\$16,528 06	July 1, 1923—By balance.....	\$10,684 22
June 30, 1924—To balance.....	568 90	June 30, 1924—By receipts.....	5,442 14
	<u>\$17,096 96</u>	June 30, 1924—By transfer.....	970 60
			<u>\$17,096 96</u>
		July 1, 1924—By balance.....	\$568 90

CHIROPRACTIC EXAMINERS FUND.

June 30, 1923—To warrants.....	\$3,035 93	June 30, 1923—By receipts.....	\$17,675 00
June 30, 1923—To balance.....	14,639 07		<u>\$17,675 00</u>
	<u>\$17,675 00</u>		
June 30, 1924—To warrants.....	\$1,552 68	July 1, 1923—By balance.....	\$14,639 07
June 30, 1924—To balance.....	33,211 39	June 30, 1924—By receipts.....	19,800 00
	<u>\$34,764 07</u>	June 30, 1924—By transfer.....	325 00
			<u>\$34,764 07</u>
		July 1, 1924—By balance.....	\$33,211 39

CALIFORNIA TRAINING SCHOOL FOR GIRLS CONTINGENT FUND.

June 30, 1923—To warrants.....	\$235 00	July 1, 1922—By balance.....	\$2,636 50
June 30, 1923—To balance.....	3,397 24	June 30, 1923—By receipts.....	995 74
	<u>\$3,632 24</u>		<u>\$3,632 24</u>
June 30, 1924—To warrants.....	\$3,777 66	July 1, 1923—By balance.....	\$3,397 24
June 30, 1924—To balance.....	101 66	June 30, 1924—By receipts.....	446 38
	<u>\$3,879 32</u>	June 30, 1924—By transfer.....	35 70
			<u>\$3,879 32</u>
		July 1, 1924—By balance.....	\$101 66

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

CATTLE PROTECTION FUND.

June 30, 1923—To warrants.....	\$84,836 98	July 1, 1922—By balance.....	\$15,016 86
June 30, 1923—To balance.....	13,077 29	June 30, 1923—By receipts.....	82,897 41
	<u>\$97,914 27</u>		<u>\$97,914 27</u>
June 30, 1924—To warrants.....	\$73,264 50	July 1, 1923—By balance.....	\$13,077 29
June 30, 1924—To balance.....	26,811 00	June 30, 1924—By receipts.....	77,907 56
		June 30, 1924—By transfer.....	9,090 65
	<u>\$100,075 50</u>		<u>\$100,075 50</u>
		July 1, 1924—By balance.....	\$26,811 00

CHICO TEACHERS COLLEGE CONTINGENT FUND.

June 30, 1923—To warrants.....	\$22,008 88	July 1, 1922—By balance.....	\$1,872 80
June 30, 1923—To balance.....	1,642 47	June 30, 1923—By receipts.....	21,778 55
	<u>\$23,651 35</u>		<u>\$23,651 35</u>
June 30, 1924—To warrants.....	\$2,610 18	July 1, 1923—By balance.....	\$1,642 47
June 30, 1924—To balance.....	388 06	June 30, 1924—By receipts.....	1,349 77
		June 30, 1924—By transfer.....	6 00
	<u>\$2,998 24</u>		<u>\$2,998 24</u>
		July 1, 1924—By balance.....	\$388 06

COMPENSATION INSURANCE FUND.

June 30, 1923—To warrants.....	\$6,309,663 58	July 1, 1922—By balance.....	\$45,811 42
June 30, 1923—To balance.....	5,496 01	June 30, 1923—By receipts.....	6,269,348 17
	<u>\$6,315,159 59</u>		<u>\$6,315,159 59</u>
June 30, 1924—To warrants.....	\$6,824,661 03	July 1, 1923—By balance.....	\$5,496 01
June 30, 1924—To balance.....	96,441 93	June 30, 1924—By receipts.....	6,915,606 95
		June 30, 1924—By transfer.....	
	<u>\$6,921,102 96</u>		<u>\$6,921,102 96</u>
		July 1, 1924—By balance.....	\$96,441 93

CORPORATION COMMISSION FUND.

June 30, 1923—To warrants.....	\$190,515 74	July 1, 1922—By balance.....	\$294,355 04
June 30, 1923—To balance.....	472,197 86	June 30, 1923—By receipts.....	368,358 56
	<u>\$662,713 60</u>		<u>\$662,713 60</u>
June 30, 1924—To warrants.....	\$166,784 87	July 1, 1923—By balance.....	\$472,197 86
June 30, 1924—To transfer.....	400,000 00	June 30, 1924—By receipts.....	275,121 21
June 30, 1924—To balance.....	648,302 41	June 30, 1924—By transfers.....	467,768 21
	<u>\$1,215,087 28</u>		<u>\$1,215,087 28</u>
		July 1, 1924—By balance.....	\$648,302 41

COURT OF APPEAL, FIRST DISTRICT, LIBRARY FUND.

June 30, 1923—To warrants.....	\$4,088 42	July 1, 1922—By balance.....	\$2,845 41
June 30, 1923—To balance.....	624 74	June 30, 1923—By receipts.....	1,867 75
	<u>\$4,713 16</u>		<u>\$4,713 16</u>
June 30, 1924—To warrants.....	\$765 20	July 1, 1923—By balance.....	\$624 74
June 30, 1924—To balance.....	1,490 41	June 30, 1924—By receipts.....	894 07
		June 30, 1924—By transfer.....	736 80
	<u>\$2,255 61</u>		<u>\$2,255 61</u>
		July 1, 1924—By balance.....	\$1,490 41

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

COURT OF APPEAL, SECOND DISTRICT, LIBRARY FUND.

June 30, 1923—To warrants.....	\$2,000 10	July 1, 1922—By balance.....	\$13 63
June 30, 1923—To balance.....	476 13	June 30, 1923—By receipts.....	2,462 60
	<u>\$2,476 23</u>		<u>\$2,476 23</u>
June 30, 1924—To warrants.....	\$1,675 91	July 1, 1923—By balance.....	\$476 13
June 30, 1924—To balance.....	1,457 48	June 30, 1924—By receipts.....	2,031 14
	<u>\$3,133 39</u>	June 30, 1924—By transfer.....	626 12
			<u>\$3,133 39</u>
		July 1, 1924—By balance.....	\$1,457 48

COURT OF APPEAL, THIRD DISTRICT, LIBRARY FUND.

June 30, 1923—To warrants.....	\$495 23	July 1, 1922—By balance.....	\$798 58
June 30, 1923—To balance.....	646 10	June 30, 1923—By receipts.....	342 75
	<u>\$1,141 33</u>		<u>\$1,141 33</u>
June 30, 1924—To warrants.....	\$635 00	July 1, 1923—By balance.....	\$646 10
June 30, 1924—To balance.....	475 85	June 30, 1924—By receipts.....	432 25
	<u>\$1,110 85</u>	June 30, 1924—By transfer.....	32 50
			<u>\$1,110 85</u>
		July 1, 1924—By balance.....	\$475 85

DENTISTRY FUND.

June 30, 1923—To warrants.....	\$14,630 70	July 1, 1922—By balance.....	\$9,383 76
June 30, 1923—To balance.....	12,387 24	June 30, 1923—By receipts.....	17,634 18
	<u>\$27,017 94</u>		<u>\$27,017 94</u>
June 30, 1924—To warrants.....	\$10,381 49	July 1, 1923—By balance.....	\$12,387 24
June 30, 1924—To balance.....	19,304 65	June 30, 1924—By receipts.....	17,202 45
	<u>\$29,686 14</u>	June 30, 1924—By transfer.....	96 45
			<u>\$29,686 14</u>
		July 1, 1924—By balance.....	\$19,304 65

DIVISION OF ARCHITECTURE REVOLVING FUND.

June 30, 1923—To warrants.....	\$78,630 25	July 1, 1922—By balance.....	\$765 15
June 30, 1923—To balance.....	6,125 20	June 30, 1923—By receipts.....	83,990 30
	<u>\$84,755 45</u>		<u>\$84,755 45</u>
June 30, 1924—To warrants.....	\$96,881 04	July 1, 1923—By balance.....	\$6,125 20
June 30, 1924—To balance.....	856 90	June 30, 1924—By receipts.....	91,612 74
	<u>\$97,737 94</u>		<u>\$97,737 94</u>
		July 1, 1924—By balance.....	\$856 90

DETECTIVE LICENSE FEE FUND.

June 30, 1923—To warrants.....	\$986 79	July 1, 1922—By balance.....	\$3,104 57
June 30, 1923—To balance.....	3,387 78	June 30, 1923—By receipts.....	1,270 00
	<u>\$4,374 57</u>		<u>\$4,374 57</u>
June 30, 1924—To warrants.....	\$344 85	July 1, 1923—By balance.....	\$3,387 78
June 30, 1924—To balance.....	4,662 93	June 30, 1924—By receipts.....	380 00
	<u>\$5,007 78</u>	June 30, 1924—By transfer.....	1,240 00
			<u>\$5,007 78</u>
		July 1, 1924—By balance.....	\$4,662 93

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

FISH EXCHANGE FUND.

June 30, 1923—To warrants.....	\$20,329 20	July 1, 1922—By balance.....	\$9,082 04
June 30, 1923—To balance.....	11,141 24	June 30, 1923—By receipts.....	22,388 40
	<u>\$31,470 44</u>		<u>\$31,470 44</u>
June 30, 1924—To warrants.....	\$3,856 16	July 1, 1923—By balance.....	\$11,141 24
June 30, 1924—To balance.....	23,858 18	June 30, 1924—By receipts.....	8,583 60
		June 30, 1924—By transfer.....	7,989 50
	<u>\$27,714 34</u>		<u>\$27,714 34</u>
		July 1, 1924—By balance.....	\$23,858 18

FISH AND GAME PRESERVATION FUND.

June 30, 1923—To warrants.....	\$517,874 69	July 1, 1922—By balance.....	\$34,627 53
June 30, 1923—To balance.....	136,016 10	June 30, 1923—By receipts.....	619,263 26
	<u>\$653,890 79</u>		<u>\$653,890 79</u>
June 30, 1924—To warrants.....	\$455,238 07	July 1, 1923—By balance.....	\$136,016 10
June 30, 1924—To balance.....	237,838 83	June 30, 1924—By receipts.....	507,894 22
		June 30, 1924—By transfer.....	49,166 58
	<u>\$693,076 90</u>		<u>\$693,076 90</u>
		July 1, 1924—By balance.....	\$237,838 83

FOLSOM PRISON FUND.

June 30, 1923—To warrants.....	\$23,312 00	July 1, 1922—By balance.....	\$12,740 31
June 30, 1923—To balance.....	12,631 26	June 30, 1923—By receipts.....	23,202 95
	<u>\$35,943 26</u>		<u>\$35,943 26</u>
June 30, 1924—To warrants.....	\$33,826 85	July 1, 1923—By balance.....	\$12,631 26
June 30, 1924—To balance.....	262 25	June 30, 1924—By receipts.....	19,015 15
		June 30, 1924—By transfer.....	2,442 69
	<u>\$34,089 10</u>		<u>\$34,089 10</u>
		July 1, 1924—By balance.....	\$262 25

FRESNO TEACHERS COLLEGE CONTINGENT FUND.

June 30, 1923—To warrants.....	\$6,957 78	July 1, 1922—By balance.....	\$3,261 52
June 30, 1923—To balance.....	5,524 94	June 30, 1923—By receipts.....	9,221 20
	<u>\$12,482 72</u>		<u>\$12,482 72</u>
June 30, 1924—To warrants.....	\$8,911 33	July 1, 1923—By balance.....	\$5,524 94
June 30, 1924—To balance.....	172 66	June 30, 1924—By receipts.....	3,554 50
		June 30, 1924—By transfer.....	4 55
	<u>\$9,083 99</u>		<u>\$9,083 99</u>
		July 1, 1924—By balance.....	\$172 66

INDUSTRIAL REHABILITATION FUND.

June 30, 1923—To balance.....	\$3,323 29	July 1, 1922—By balance.....	\$3,323 29
June 30, 1924—To balance.....	\$3,323 29	July 1, 1923—By balance.....	\$3,323 29
		June 30, 1924—By receipts.....	
	<u>\$3,323 29</u>		<u>\$3,323 29</u>
		July 1, 1924—By balance.....	\$3,323 29

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

INDUSTRIAL ACCIDENT FUND.

June 30, 1923—To warrants.....	\$32 00	July 1, 1923—By balance.....	\$5,885 94
June 30, 1923—To balance.....	9,389 44	June 30, 1923—By receipts.....	3,535 50
	<u>\$9,421 44</u>		<u>\$9,421 44</u>
June 30, 1924—To warrants.....	\$11,202 93	July 1, 1923—By balance.....	\$9,389 44
June 30, 1924—To balance.....	485 66	June 30, 1924—By receipts.....	1,985 95
	<u>\$11,688 59</u>	June 30, 1924—By transfer.....	313 20
			<u>\$11,688 59</u>
		July 1, 1924—By balance.....	\$485 66

INDUSTRIAL FARM FOR WOMEN CONTINGENT FUND.

June 30, 1923—To balance.....	\$1,368 80	July 1, 1922—By balance.....	\$350 20
	<u>\$1,368 80</u>	June 30, 1923—By receipts.....	1,018 60
			<u>\$1,368 80</u>
June 30, 1924—To warrants.....	\$1,744 56	July 1, 1923—By balance.....	\$1,368 80
June 30, 1924—To balance.....	741 42	June 30, 1924—By receipts.....	853 68
	<u>\$2,485 98</u>	June 30, 1924—By transfer.....	263 50
			<u>\$2,485 98</u>
		July 1, 1924—By balance.....	\$741 42

INSURANCE COMMISSIONER'S SPECIAL FUND

June 30, 1923—To warrants.....	\$61,591 67	July 1, 1922—By balance.....	\$83,477 50
June 30, 1923—To balance.....	82,010 02	June 30, 1923—By receipts.....	60,124 19
	<u>\$143,601 69</u>		<u>\$143,601 69</u>
June 30, 1924—To warrants.....	\$64,032 52	July 1, 1923—By balance.....	\$82,010 02
June 30, 1924—To transfer.....	2,901 40	June 30, 1924—By receipts.....	3,538 04
June 30, 1924—To balance.....	78,614 14	June 30, 1924—By transfer.....	60,000 00
	<u>\$145,548 06</u>		<u>\$145,548 06</u>
		July 1, 1924—By balance.....	\$78,614 14

JUTE REVOLVING FUND.

June 30, 1923—To warrants.....	\$383,349 97	July 1, 1922—By balance.....	\$141,161 48
June 30, 1923—To balance.....	1,519 92	June 30, 1923—By receipts.....	243,708 41
	<u>\$384,869 89</u>		<u>\$384,869 89</u>
June 30, 1924—To warrants.....	\$133,949 33	July 1, 1923—By balance.....	\$1,519 92
June 30, 1924—To balance.....	179,789 34	June 30, 1924—By receipts.....	312,218 75
June 30, 1924—To transfer.....	90,000 00	June 30, 1924—By transfer.....	90,000 00
	<u>\$403,738 67</u>		<u>\$403,738 67</u>
		July 1, 1924—By balance.....	\$179,789 34

LABOR BUREAU CONTINGENT FUND.

June 30, 1923—To warrants.....	\$11,088 42	July 1, 1922—By balance.....	\$5,507 78
June 30, 1923—To balance.....	15,309 06	June 30, 1923—By receipts.....	20,889 70
	<u>\$26,397 48</u>		<u>\$26,397 48</u>
June 30, 1924—To warrants.....	\$36,543 08	July 1, 1923—By balance.....	\$15,309 06
June 30, 1924—To balance.....	2,130 98	June 30, 1924—By receipts.....	22,525 00
	<u>\$38,674 06</u>	June 30, 1924—By transfer.....	840 00
			<u>\$38,674 06</u>
		July 1, 1924—By balance.....	\$2,130 98

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

LAND SETTLEMENT FUND.

June 30, 1923—To warrants.....	\$64,044 57	July 1, 1922—By balance.....	\$5,942 25
June 30, 1923—To balance.....	1,821 40	June 30, 1923—By receipts.....	59,923 72
	<u>\$65,865 97</u>		<u>\$65,865 97</u>
June 30, 1924—To warrants.....	\$59,345 55	July 1, 1923—By balance.....	\$1,821 40
June 30, 1924—To balance.....	4,064 79	June 30, 1924—By receipts.....	61,588 94
	<u>\$63,410 34</u>		<u>\$63,410 34</u>
		July 1, 1924—By balance.....	\$4,064 79

LIBRARY FUND.

June 30, 1923—To warrants.....	\$138,083 76	July 1, 1922—By balance.....	\$10,909 02
June 30, 1923—To balance.....	21,712 36	June 30, 1923—By transfer.....	147,950 00
	<u>\$159,796 12</u>	June 30, 1923—By receipts.....	937 10
			<u>\$159,796 12</u>
June 30, 1924—To warrants.....	\$104,222 83	July 1, 1923—By balance.....	\$21,712 36
June 30, 1924—To transfer.....	50,000 00	June 30, 1924—By receipts.....	1,251 21
June 30, 1924—To balance.....	41,724 82	June 30, 1924—By transfer.....	172,984 08
	<u>\$195,947 65</u>		<u>\$195,947 65</u>
		July 1, 1924—By balance.....	\$41,724 82

MEDICAL EXAMINERS CONTINGENT FUND.

June 30, 1923—To warrants.....	\$75,100 28	July 1, 1922—By balance.....	\$92,140 25
June 30, 1923—To balance.....	106,405 97	June 30, 1923—By receipts.....	89,366 00
	<u>\$181,506 25</u>		<u>\$181,506 25</u>
June 30, 1924—To warrants.....	\$69,481 48	July 1, 1923—By balance.....	\$106,405 97
June 30, 1924—To balance.....	146,307 70	June 30, 1924—By receipts.....	98,641 86
	<u>\$215,789 18</u>	June 30, 1924—By transfer.....	10,741 35
			<u>\$215,789 18</u>
		July 1, 1924—By balance.....	\$146,307 70

MENDOCINO HOSPITAL CONTINGENT FUND.

June 30, 1923—To warrants.....	\$53,101 91	July 1, 1922—By balance.....	\$132,403 65
June 30, 1923—To balance.....	193,163 79	June 30, 1923—By receipts.....	113,862 05
	<u>\$246,265 70</u>		<u>\$246,265 70</u>
June 30, 1924—To warrants.....	\$223,011 26	July 1, 1923—By balance.....	\$193,163 79
June 30, 1924—To balance.....	1,388 12	June 30, 1924—By receipts.....	24,678 75
	<u>\$224,399 38</u>	June 30, 1924—By transfer.....	6,556 84
			<u>\$224,399 38</u>
		July 1, 1924—By balance.....	\$1,388 12

MINING BUREAU FUND.

June 30, 1923—To warrants.....	\$4,808 62	July 1, 1922—By balance.....	\$77 37
June 30, 1923—To balance.....	1,077 85	June 30, 1923—By receipts.....	5,809 10
	<u>\$5,886 47</u>		<u>\$5,886 47</u>
June 30, 1924—To warrants.....	\$5,475 69	July 1, 1923—By balance.....	\$1,077 85
June 30, 1924—To balance.....	1,583 01	June 30, 1924—By receipts.....	5,084 35
	<u>\$7,058 70</u>	June 30, 1924—By transfer.....	896 50
			<u>\$7,058 70</u>
		July 1, 1924—By balance.....	\$1,583 01

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

MOTOR VEHICLE FUND.

June 30, 1923—To warrants.....	\$8,755,905 04	July 1, 1922—By balance.....	\$7,150,739 33
June 30, 1923—To balance.....	8,874,017 83	June 30, 1923—By receipts.....	10,479,183 54
	<u>\$17,629,922 87</u>		<u>\$17,629,922 87</u>
June 30, 1924—To warrants.....	\$9,807,630 60	July 1, 1923—By balance.....	\$8,874,017 83
June 30, 1924—To transfer.....	1,875,000 00	June 30, 1924—By receipts.....	960,447 04
June 30, 1924—To balance.....	57,693 92	June 30, 1924—By transfer.....	1,905,859 65
	<u>\$11,740,324 52</u>		<u>\$11,740,324 52</u>
		July 1, 1924—By balance.....	\$57,693 92

NAPA HOSPITAL CONTINGENT FUND.

June 30, 1923—To warrants.....	\$35,188 79	July 1, 1922—By balance.....	\$76,504 58
June 30, 1923—To balance.....	190,905 01	June 30, 1923—By receipts.....	149,589 22
	<u>\$226,093 80</u>		<u>\$226,093 80</u>
June 30, 1924—To warrants.....	\$303,722 17	July 1, 1923—By balance.....	\$190,905 01
June 30, 1924—To balance.....	18,913 41	June 30, 1924—By receipts.....	108,630 58
	<u>\$322,635 58</u>	June 30, 1924—By transfer.....	23,099 99
			<u>\$322,635 58</u>
		July 1, 1924—By balance.....	\$18,913 41

NAPA FARM CONTINGENT FUND.

June 30, 1923—To warrants.....	\$43,573 14	July 1, 1922—By balance.....	\$1,216 08
June 30, 1923—To balance.....		June 30, 1923—By receipts.....	42,357 06
	<u>\$43,573 14</u>		<u>\$43,573 14</u>
		July 1, 1923—By balance.....	

NORWALK HOSPITAL CONTINGENT FUND.

June 30, 1923—To warrants.....	\$475 28	July 1, 1922—By balance.....	\$23,051 65
June 30, 1923—To balance.....	74,917 45	June 30, 1923—By receipts.....	52,341 08
	<u>\$75,392 73</u>		<u>\$75,392 73</u>
June 30, 1924—To warrants.....	\$115,455 51	July 1, 1923—By balance.....	\$74,917 45
June 30, 1924—To balance.....	176 40	June 30, 1924—By receipts.....	34,368 52
	<u>\$115,631 91</u>	June 30, 1924—By transfer.....	6,345 94
			<u>\$115,631 91</u>
		July 1, 1924—By balance.....	\$176 40

NURSES EXAMINATION AND REGISTRATION FUND.

June 30, 1923—To warrants.....	\$14,970 62	July 1, 1922—By balance.....	\$9,149 97
June 30, 1923—To balance.....	20,887 45	June 30, 1923—By receipts.....	26,708 10
	<u>\$35,858 07</u>		<u>\$35,858 07</u>
June 30, 1924—To warrants.....	\$29,469 47	July 1, 1923—By balance.....	\$20,887 45
June 30, 1924—To balance.....	25,436 26	June 30, 1924—By receipts.....	31,093 28
	<u>\$54,905 73</u>	June 30, 1924—By transfer.....	2,925 00
			<u>\$54,905 73</u>
		July 1, 1924—By balance.....	\$25,436 26

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

OSTEOPATHIC EXAMINERS CONTINGENT FUND.

June 30, 1923—To warrants.....	\$3,063 56	June 30, 1923—By receipts.....	\$7,469 00
June 30, 1923—To balance.....	4,405 44		
	<u>\$7,469 00</u>		<u>\$7,469 00</u>
June 30, 1924—To warrants.....	\$9,186 80	July 1, 1923—By balance.....	\$4,405 44
June 30, 1924—To balance.....	9,248 14	June 30, 1924—By receipts.....	13,345 50
		June 30, 1924—By transfer.....	684 00
	<u>\$18,434 94</u>		<u>\$18,434 94</u>
		July 1, 1924—By balance.....	\$9,248 14

OPTOMETRY FUND.

June 30, 1923—To warrants.....	\$8,375 59	July 1, 1922—By balance.....	\$3,663 28
June 30, 1923—To balance.....	348 19	June 30, 1923—By receipts.....	5,060 50
	<u>\$8,723 78</u>		<u>\$8,723 78</u>
June 30, 1924—To warrants.....	\$3,156 91	July 1, 1923—By balance.....	\$348 19
June 30, 1924—To balance.....	4,058 77	June 30, 1924—By receipts.....	5,691 49
		June 30, 1924—By transfer.....	2,176 00
	<u>\$7,215 68</u>		<u>\$7,215 68</u>
		July 1, 1924—By balance.....	\$4,058 77

PACIFIC COLONY CONTINGENT FUND.

June 30, 1923—To warrants.....	\$93 91	July 1, 1922—By balance.....	\$13,152 94
June 30, 1923—To balance.....	18,323 03	June 30, 1923—By receipts.....	5,214 00
	<u>\$18,416 94</u>	June 30, 1923—By transfer.....	50 00
			<u>\$18,416 94</u>
June 30, 1924—To transfer.....	\$20,000 00	July 1, 1923—By balance.....	\$18,323 03
June 30, 1924—To balance.....	24,080 87	June 30, 1924—By receipts.....	5,602 16
		June 30, 1924—By transfer.....	20,155 68
	<u>\$44,080 87</u>		<u>\$44,080 87</u>
		July 1, 1924—By balance.....	\$24,080 87

PETROLEUM AND GAS FUND.

June 30, 1923—To warrants.....	\$163,014 40	July 1, 1922—By balance.....	\$10,312 98
June 30, 1923—To balance.....	33,738 31	June 30, 1923—By receipts.....	186,439 73
	<u>\$196,752 71</u>		<u>\$196,752 71</u>
June 30, 1924—To warrants.....	\$141,894 21	July 1, 1923—By balance.....	\$33,738 31
June 30, 1924—To transfer.....	50,000 00	June 30, 1924—By receipts.....	42,770 74
June 30, 1924—To balance.....	60,291 31	June 30, 1924—By transfer.....	175,676 47
	<u>\$252,185 52</u>		<u>\$252,185 52</u>
		July 1, 1924—By balance.....	\$60,291 31

PRESTON SCHOOL OF INDUSTRY CONTINGENT FUND.

June 30, 1923—To warrants.....	\$760 06	July 1, 1922—By balance.....	\$2,241 68
June 30, 1923—To balance.....	2,896 04	June 30, 1923—By receipts.....	1,414 42
	<u>\$3,656 10</u>		<u>\$3,656 10</u>
June 30, 1924—To warrants.....	\$4,005 10	July 1, 1923—By balance.....	\$2,896 04
June 30, 1924—To balance.....	383 75	June 30, 1924—By receipts.....	1,427 81
		June 30, 1924—By transfer.....	65 00
	<u>\$4,388 85</u>		<u>\$4,388 85</u>
		July 1, 1924—By balance.....	\$383 75

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

PRINTING FUND.

June 30, 1923—To warrants.....	\$601,508 83	July 1, 1922—By balance.....	\$73,370 55
June 30, 1923—To balance.....	7,710 28	June 30, 1923—By receipts.....	535,848 56
	<u>\$609,219 11</u>		<u>\$609,219 11</u>
June 30, 1924—To warrants.....	\$564,296 72	July 1, 1923—By balance.....	\$7,710 28
June 30, 1924—To balance.....	36,779 57	June 30, 1924—By receipts.....	544,793 89
	<u>\$601,076 29</u>	June 30, 1924—By transfer.....	48,572 12
			<u>\$601,076 29</u>
		July 1, 1924—By balance.....	\$36,779 57

PURCHASING DEPARTMENT REVOLVING FUND.

June 30, 1923—To warrants.....	\$301,494 65	July 1, 1922—By balance.....	\$127,557 15
June 30, 1923—To balance.....	112,112 29	June 30, 1923—By receipts.....	286,049 79
	<u>\$413,606 94</u>		<u>\$413,606 94</u>
June 30, 1924—To warrants.....	\$319,815 82	July 1, 1923—By balance.....	\$112,112 29
June 30, 1924—To balance.....	112,221 11	June 30, 1924—By receipts.....	319,920 64
	<u>\$432,036 93</u>	June 30, 1924—By transfer.....	
			<u>\$432,036 93</u>
		July 1, 1924—By balance.....	\$112,221 11

RAILROAD COMMISSION FUND.

June 30, 1923—To warrants.....	\$59,253 97	July 1, 1922—By balance.....	\$41,280 24
June 30, 1923—To balance.....	87,595 13	June 30, 1923—By receipts.....	105,568 86
	<u>\$146,849 10</u>		<u>\$146,849 10</u>
June 30, 1924—To warrants.....	\$186,037 38	July 1, 1923—By balance.....	\$87,595 13
June 30, 1924—To balance.....	1,938 56	June 30, 1924—By receipts.....	94,320 00
	<u>\$187,975 94</u>	June 30, 1924—By transfer.....	6,060 81
			<u>\$187,975 94</u>
		July 1, 1924—By balance.....	\$1,938 56

REAL ESTATE COMMISSION FUND (1922).

June 30, 1923—To warrants.....	\$69,707 09	July 1, 1922—By balance.....	\$89,819 85
June 30, 1923—To transfer.....	42,990 97	June 30, 1923—By receipts.....	22,878 21
	<u>\$112,698 06</u>		<u>\$112,698 06</u>

REAL ESTATE COMMISSION FUND (1923).

June 30, 1923—To warrants.....	\$60,951 50	June 30, 1923—By receipts.....	\$204,932 09
June 30, 1923—To balance.....	143,980 59		
	<u>\$204,932 09</u>		<u>\$204,932 09</u>
June 30, 1924—To warrants.....	\$65,850 67	July 1, 1923—By balance.....	\$143,980 59
June 30, 1924—To transfer.....	117,366 12	June 30, 1924—By receipts.....	18,088 83
	<u>\$183,216 79</u>	June 30, 1924—By transfer.....	21,147 35
			<u>\$183,216 79</u>

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

REAL ESTATE COMMISSION FUND (1924).

June 30, 1924—To warrants.....	\$48,295 63	June 30, 1924—By receipts.....	\$228,617 09
June 30, 1924—To balance.....	180,321 46		
	<u>\$228,617 09</u>		<u>\$228,617 09</u>
		July 1, 1924—By balance.....	\$180,321 46

RECLAMATION BOARD REVOLVING FUND.

June 30, 1923—To warrants.....	\$68,094 28	July 1, 1922—By balance.....	\$6,471 64
June 30, 1923—To balance.....	2,505 65	June 30, 1923—By receipts.....	64,128 29
	<u>\$70,599 93</u>		<u>\$70,599 93</u>
June 30, 1924—To warrants.....	\$4,021 64	July 1, 1923—By balance.....	\$2,505 65
June 30, 1924—To balance.....	4,048 76	June 30, 1924—By receipts.....	5,564 75
	<u>\$8,070 40</u>		<u>\$8,070 40</u>
		July 1, 1924—By balance.....	\$4,048 76

SACRAMENTO STATE BUILDING FUND.

June 30, 1923—To warrants.....	\$355,179 50	July 1, 1922—By balance.....	\$2,834,893 11
June 30, 1923—To balance.....	2,480,821 89	June 30, 1923—By receipts.....	368 28
	<u>\$2,835,261 39</u>		<u>\$2,835,261 39</u>
June 30, 1924—To warrants.....	\$1,182,453 15	July 1, 1923—By balance.....	\$2,480,081 89
June 30, 1924—To balance.....	1,298,582 25	June 30, 1924—By receipts.....	953 51
	<u>\$2,481,035 40</u>		<u>\$2,481,035 40</u>
		July 1, 1924—By balance.....	\$1,298,582 25

SACRAMENTO AND SAN JOAQUIN DRAINAGE DISTRICT FUND No. 1.

June 30, 1923—To warrants.....	\$51,667 43	July 1, 1922—By balance.....	\$15,866 47
June 30, 1923—To balance.....	3,620 21	June 30, 1923—By receipts.....	39,421 17
	<u>\$55,287 64</u>		<u>\$55,287 64</u>
June 30, 1924—To warrants.....	\$33,094 58	July 1, 1923—By balance.....	\$3,620 21
June 30, 1924—To transfer.....	1 89	June 30, 1924—By receipts.....	62,335 06
June 30, 1924—To balance.....	32,858 80	June 30, 1924—By transfer.....	
	<u>\$65,955 27</u>		<u>\$65,955 27</u>
		July 1, 1924—By balance.....	\$32,858 80

SACRAMENTO AND SAN JOAQUIN DRAINAGE DISTRICT FUND No. 2.

July 1, 1922—To balance.....	\$739,945 62	June 30, 1923—By receipts.....	\$1,120 84
June 30, 1923—To warrants.....	16,323 84	June 30, 1923—By balance.....	755,148 62
	<u>\$756,269 46</u>		<u>\$756,269 46</u>
July 1, 1923—To balance.....	\$755,148 62	June 30, 1924—By balance.....	\$796,488 09
June 30, 1924—To warrants.....	41,339 47		
	<u>\$796,488 09</u>		<u>\$796,488 09</u>
July 1, 1924—To balance.....	\$796,488 09		

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

SACRAMENTO AND SAN JOAQUIN DRAINAGE DISTRICT FUND No. 3.

June 30, 1923—To warrants.....	\$4,035 89	July 1, 1922—By balance.....	\$9,254 32
June 30, 1923—To balance.....	6,533 68	June 30, 1923—By receipts.....	1,315 25
	<u>\$10,569 57</u>		<u>\$10,569 57</u>
June 30, 1924—To warrants.....	\$1,389 40	July 1, 1923—By balance.....	\$6,533 68
June 30, 1924—To balance.....	7,122 55	June 30, 1924—By receipts.....	1,978 27
	<u>\$8,511 95</u>		<u>\$8,511 95</u>
		July 1, 1924—By balance.....	\$7,122 55

SACRAMENTO AND SAN JOAQUIN DRAINAGE DISTRICT FUND No. 4.

June 30, 1923—To warrants.....	\$15,877 45	July 1, 1922—By balance.....	\$19,895 91
June 30, 1923—To balance.....	4,263 74	June 30, 1923—By receipts.....	245 28
	<u>\$20,141 19</u>		<u>\$20,141 19</u>
June 30, 1924—To warrants.....	\$1,054 08	July 1, 1923—By balance.....	\$4,263 74
June 30, 1924—To balance.....	3,224 11	June 30, 1924—By receipts.....	14 40
	<u>\$4,278 14</u>		<u>\$4,278 14</u>
		July 1, 1924—By balance.....	\$3,224 11

SACRAMENTO AND SAN JOAQUIN DRAINAGE DISTRICT FUND No. 5.

June 30, 1923—To warrants.....	\$4 98	July 1, 1922—By balance.....	
June 30, 1923—To balance.....		June 30, 1923—By receipts.....	\$4 98
	<u>\$4 98</u>		<u>\$4 98</u>
		No transactions during 75th fiscal year.	

SACRAMENTO AND SAN JOAQUIN DRAINAGE DISTRICT FUND No. 6.

July 1, 1922—To balance.....	\$5,548,975 40	June 30, 1923—By receipts.....	\$67,743 65
June 30, 1923—To warrants.....	175,808 32	June 30, 1923—By balance.....	5,657,040 07
	<u>\$5,724,783 72</u>		<u>\$5,724,783 72</u>
July 1, 1923—To balance.....	\$5,657,040 07	June 30, 1924—By receipts.....	\$53,453 54
June 30, 1924—To warrants.....	1,406,769 94	June 30, 1924—By balance.....	7,010,356 47
	<u>\$7,063,810 01</u>		<u>\$7,063,810 01</u>
July 1, 1924—To balance.....	\$7,010,356 47		

SACRAMENTO AND SAN JOAQUIN DRAINAGE DISTRICT FUND No. 7.

July 1, 1922—To balance.....	\$362,942 07	June 30, 1923—By balance.....	\$410,256 16
June 30, 1923—To warrants.....	47,314 09		
	<u>\$410,256 16</u>		<u>\$410,256 16</u>
July 1, 1923—To balance.....	\$410,256 16	June 30, 1924—By receipts.....	\$419,082 82
June 30, 1924—To warrants.....	8,826 66	June 30, 1924—By balance.....	
	<u>\$419,082 82</u>		<u>\$419,082 82</u>
July 1, 1924—To balance.....	\$419,082 82		

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

SACRAMENTO AND SAN JOAQUIN DRAINAGE DISTRICT FUND No. 8.

July 1, 1922—To balance	\$84,786 04	June 30, 1923—By balance	\$85,960 67
June 30, 1923—To warrants	1,174 63		
	<u>\$85,960 67</u>		<u>\$85,960 67</u>
July 1, 1923—To balance	\$85,960 67	June 30, 1924—By balance	\$85,960 67
June 30, 1924—To balance	<u>\$85,960 67</u>		

SAN DIEGO TEACHERS COLLEGE CONTINGENT FUND.

June 30, 1923—To warrants	\$10,155 87	July 1, 1922—By balance	\$2,521 96
June 30, 1923—To balance	4,995 85	June 30, 1923—By receipts	12,629 76
	<u>\$15,151 72</u>		<u>\$15,151 72</u>
June 30, 1924—To warrants	\$9,540 97	July 1, 1923—By balance	\$4,995 85
June 30, 1924—To balance	701 74	June 30, 1924—By receipts	4,632 20
	<u>\$10,242 71</u>	June 30, 1924—By transfer	614 66
			<u>\$10,242 71</u>
		July 1, 1924—By balance	\$701 74

SAN FRANCISCO HARBOR IMPROVEMENT FUND.

June 30, 1923—To warrants	\$1,820,979 83	July 1, 1922—By balance	\$349,358 06
June 30, 1923—To transfers	689,213 32	June 30, 1923—By receipts	2,623,016 23
June 30, 1923—To balance	462,181 14		
	<u>\$2,972,374 29</u>		<u>\$2,972,374 29</u>
June 30, 1924—To warrants	\$1,703,400 94	July 1, 1923—By balance	\$462,181 14
June 30, 1924—To transfer	1,073,920 00	June 30, 1924—By receipts	2,639,274 56
June 30, 1924—To balance	1,052,911 84	June 30, 1924—By transfer	728,777 08
	<u>\$3,830,232 78</u>		<u>\$3,830,232 78</u>
		July 1, 1924—By balance	\$1,052,911 84

SAN FRANCISCO STATE BUILDING FUND.

June 30, 1923—To warrants	\$108,802 86	July 1, 1922—By balance	\$126,351 27
June 30, 1923—To balance	17,631 53	June 30, 1923—By receipts	83 12
	<u>\$126,434 39</u>		<u>\$126,434 39</u>
June 30, 1924—To warrants	\$13,904 11	July 1, 1923—By balance	\$17,631 53
June 30, 1924—To balance	3,764 51	June 30, 1924—By receipts	37 09
	<u>\$17,668 62</u>		<u>\$17,668 62</u>
		July 1, 1924—By balance	\$3,764 51

SAN FRANCISCO TEACHERS COLLEGE CONTINGENT FUND.

June 30, 1923—To warrants	\$1,936 79	July 1, 1922—By balance	\$1,199 20
June 30, 1923—To balance	7,460 63	June 30, 1923—By receipts	8,198 22
	<u>\$9,397 42</u>		<u>\$9,397 42</u>
June 30, 1924—To warrants	\$9,747 98	July 1, 1923—By balance	\$7,460 63
June 30, 1924—To balance	58 84	June 30, 1924—By receipts	1,266 74
	<u>\$9,806 82</u>	June 30, 1924—By transfer	1,079 45
			<u>\$9,806 82</u>
		July 1, 1924—By balance	\$58 84

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

SAN JOSE TEACHERS COLLEGE CONTINGENT FUND.

June 30, 1923—To warrants.....	\$7,252 50	July 1, 1922—By balance.....	\$3,867 07
June 30, 1923—To balance.....	10,711 15	June 30, 1923—By receipts.....	14,096 58
	<u>\$17,963 65</u>		<u>\$17,963 65</u>
June 30, 1924—To warrants.....	\$20,423 84	July 1, 1923—By balance.....	\$10,711 15
June 30, 1924—To balance.....	494 39	June 30, 1924—By receipts.....	9,985 67
	<u>\$20,918 23</u>	June 30, 1924—By transfer.....	221 41
			<u>\$20,918 23</u>
		July 1, 1924—By balance.....	\$494 39

SAN QUENTIN PRISON FUND.

June 30, 1923—To warrants.....	\$178,519 77	July 1, 1922—By balance.....	\$1,159 22
June 30, 1923—To balance.....	2,674 28	June 30, 1923—By receipts.....	180,034 83
	<u>\$181,194 05</u>		<u>\$181,194 05</u>
June 30, 1924—To warrants.....	\$39,511 44	July 1, 1923—By balance.....	\$2,674 28
June 30, 1924—To balance.....	5,733 94	June 30, 1924—By receipts.....	36,701 18
	<u>\$45,245 38</u>	June 30, 1924—By transfer.....	5,869 92
			<u>\$45,245 38</u>
		July 1, 1924—By balance.....	\$5,733 94

SAN QUENTIN PRISON MANUFACTURING REVOLVING FUND.

June 30, 1923—To warrants.....	\$171,251 35	July 1, 1922—By balance.....	\$20,640 31
June 30, 1923—To balance.....	10,439 00	June 30, 1923—By receipts.....	161,050 04
	<u>\$181,690 35</u>		<u>\$181,690 35</u>
June 30, 1924—To warrants.....	\$120,620 98	July 1, 1923—By balance.....	\$10,439 00
June 30, 1924—To balance.....	42,159 00	June 30, 1924—By receipts.....	152,340 98
	<u>\$162,779 98</u>		<u>\$162,779 98</u>
		July 1, 1924—By balance.....	\$42,159 00

SANTA BARBARA TEACHERS COLLEGE CONTINGENT FUND.

June 30, 1923—To warrants.....	\$1,675 62	July 1, 1922—By balance.....	\$280 56
June 30, 1923—To balance.....	8,807 16	June 30, 1923—By receipts.....	10,202 22
	<u>\$10,482 78</u>		<u>\$10,482 78</u>
June 30, 1924—To warrants.....	\$13,964 80	July 1, 1923—By balance.....	\$8,807 16
June 30, 1924—To balance.....	316 91	June 30, 1924—By receipts.....	4,653 55
	<u>\$14,281 71</u>	June 30, 1924—By transfer.....	821 00
			<u>\$14,281 71</u>
		July 1, 1924—By balance.....	\$316 91

SCHOOL FUND.

June 30, 1923—To warrants.....	\$13,774,586 78	July 1, 1922—By balance.....	\$243,027 24
June 30, 1923—To balance.....	164,832 86	June 30, 1923—By transfer.....	13,227,351 72
	<u>\$13,939,419 64</u>	June 30, 1923—By receipt.....	469,040 68
			<u>\$13,939,419 64</u>
June 30, 1924—To warrants.....	\$14,640,465 61	July 1, 1923—By balance.....	\$164,832 86
June 30, 1924—To balance.....	131,039 92	June 30, 1924—By receipts.....	464,828 78
June 30, 1924—To transfer.....	137 50	June 30, 1924—By transfer.....	14,141,981 39
	<u>\$14,771,643 03</u>		<u>\$14,771,643 03</u>
		July 1, 1924—By balance.....	\$131,039 92

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

SCHOOL LAND DEPOSIT FUND.

June 30, 1923—To balance.....	\$4,780 00	July 1, 1922—By balance.....	\$4,780 00
June 30, 1924—By balance.....	\$4,780 00	July 1, 1923—By balance.....	\$4,780 00
	<u>\$4,780 00</u>	June 30, 1924—By receipt.....	<u>\$4,780 00</u>
			<u>\$4,780 00</u>
		July 1, 1924—By balance.....	\$4,780 00

SCHOOL TEACHERS PERMANENT FUND.

June 30, 1923—To warrants.....	\$487,078 35	July 1, 1922—By balance.....	\$56,446 93
June 30, 1923—To transfers.....	371,750 00	June 30, 1923—By transfer.....	317,232 22
June 30, 1923—To balance.....	85,538 05	June 30, 1923—By receipts.....	570,687 25
	<u>\$944,366 40</u>		<u>\$944,366 40</u>
June 30, 1924—To warrants.....	\$273,003 21	July 1, 1923—By balance.....	\$85,538 05
June 30, 1924—To transfer.....	434,111 16	June 30, 1924—By receipts.....	384,146 61
June 30, 1924—To balance.....	31,467 81	June 30, 1924—By transfer.....	268,897 52
	<u>\$738,582 18</u>		<u>\$738,582 18</u>
		July 1, 1924—By balance.....	\$31,467 81

SIXTH DISTRICT AGRICULTURAL ASSOCIATION CONTINGENT FUND.

June 30, 1923—To balance.....	\$4,745 18	July 1, 1922—By balance.....	\$4,275 83
	<u>\$4,745 18</u>	June 30, 1923—By receipts.....	469 35
			<u>\$4,745 18</u>
June 30, 1924—To warrants.....	\$6,550 23	July 1, 1923—By balance.....	\$4,745 18
June 30, 1924—To balance.....	<u>\$6,550 23</u>	June 30, 1924—By receipts.....	1,805 05
			<u>\$6,550 23</u>
		July 1, 1924—By balance.....	

SONOMA HOME CONTINGENT FUND.

June 30, 1923—To warrants.....	\$226 22	July 1, 1922—By balance.....	\$49,121 54
June 30, 1923—To balance.....	96,400 94	June 30, 1923—By receipts.....	47,505 62
	<u>\$96,627 16</u>		<u>\$96,627 16</u>
June 30, 1924—To warrants.....	\$147,877 39	July 1, 1923—By balance.....	\$96,400 94
June 30, 1924—To transfer.....	6 40	June 30, 1924—By receipts.....	42,825 72
June 30, 1924—To balance.....	57	June 30, 1924—By transfer.....	8,657 70
	<u>\$147,884 36</u>		<u>\$147,884 36</u>
		July 1, 1924—By balance.....	\$0 57

SOUTHERN CALIFORNIA HOSPITAL CONTINGENT FUND.

June 30, 1923—To warrants.....	\$81,947 50	July 1, 1922—By balance.....	\$91,715 11
June 30, 1923—To balance.....	111,482 86	June 30, 1923—By receipts.....	101,715 25
	<u>\$193,430 36</u>		<u>\$193,430 36</u>
June 30, 1924—To warrants.....	\$208,326 07	July 1, 1923—By balance.....	\$111,482 86
June 30, 1924—To balance.....	216 16	June 30, 1924—By receipts.....	79,968 14
	<u>\$208,542 23</u>	June 30, 1924—By transfer.....	17,091 23
			<u>\$208,542 23</u>
		July 1, 1924—By balance.....	\$216 16

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

STALLION REGISTRATION BOARD CONTINGENT FUND.

June 30, 1923—To warrants.....	\$538 97	July 1, 1922—By balance.....	\$704 99
June 30, 1923—To balance.....	775 77	June 30, 1923—By receipts.....	609 75
	<u>\$1,314 74</u>		<u>\$1,314 74</u>
June 30, 1924—To warrants.....	\$564 25	July 1, 1923—By balance.....	\$775 77
June 30, 1924—To balance.....	663 02	June 30, 1924—By receipts.....	437 50
		June 30, 1924—By transfer.....	14 00
	<u>\$1,227 27</u>		<u>\$1,227 27</u>
		July 1, 1924—By balance.....	\$663 02

STOCKTON HOSPITAL CONTINGENT FUND.

June 30, 1923—To warrants.....	\$17,272 63	July 1, 1922—By balance.....	\$72,651 79
June 30, 1923—To balance.....	160,204 41	June 30, 1923—By receipts.....	104,825 25
	<u>\$177,477 04</u>		<u>\$177,477 04</u>
June 30, 1924—To warrants.....	\$257,547 59	July 1, 1923—By balance.....	\$160,204 41
June 30, 1924—To balance.....	842 73	June 30, 1924—By receipts.....	83,452 28
		June 30, 1924—By transfer.....	14,733 63
	<u>\$258,390 32</u>		<u>\$258,390 32</u>
		July 1, 1924—By balance.....	\$842 73

SUPREME COURT LIBRARY FUND.

June 30, 1923—To warrants.....	\$7,314 62	July 1, 1922—By balance.....	\$6,472 23
June 30, 1923—To balance.....	794 75	June 30, 1923—By receipts.....	1,637 14
	<u>\$8,109 37</u>		<u>\$8,109 37</u>
June 30, 1924—To warrants.....	\$2,013 38	July 1, 1923—By balance.....	\$794 75
June 30, 1924—To balance.....	783 89	June 30, 1924—By receipts.....	1,654 40
		June 30, 1924—By transfer.....	348 12
	<u>\$2,797 27</u>		<u>\$2,797 27</u>
		July 1, 1924—By balance.....	\$783 89

TESTING FEE FUND.

June 30, 1923—To warrants.....	\$1,102 45	July 1, 1922—By balance.....	\$2,943 73
June 30, 1923—To balance.....	3,641 28	June 30, 1923—By receipts.....	1,800 00
	<u>\$4,743 73</u>		<u>\$4,743 73</u>
June 30, 1924—To warrants.....	\$1,230 00	July 1, 1923—By balance.....	\$3,641 28
June 30, 1924—To balance.....	2,711 28	June 30, 1924—By receipts.....	300 00
		June 30, 1924—By transfer.....	-----
	<u>\$3,941 28</u>		<u>\$3,941 28</u>
		July 1, 1924—By balance.....	\$2,711 28

THIRD HIGHWAY FUND.

June 30, 1923—To warrants.....	\$16,048,905 34	July 1, 1922—By balance.....	\$6,691,228 56
June 30, 1923—To balance.....	1,075,597 32	June 30, 1923—By receipts.....	10,433,274 10
	<u>\$17,124,502 66</u>		<u>\$17,124,502 66</u>
June 30, 1924—To warrants.....	\$10,354,071 30	July 1, 1923—By balance.....	\$1,075,597 32
June 30, 1924—To balance.....	914,927 03	June 30, 1924—By receipts.....	10,193,401 01
		June 30, 1924—By transfer.....	-----
	<u>\$11,268,998 33</u>		<u>\$11,268,998 33</u>
		July 1, 1924—By balance.....	\$914,927 03

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

TORRENS TITLE ASSURANCE FUND.

June 30, 1923—To warrants.....	\$19,356 53	July 1, 1922—By balance.....	\$20,343 32
June 30, 1923—To balance.....	2,735 21	June 30, 1923—By receipts.....	1,748 42
	<u>\$22,091 74</u>		<u>\$22,091 74</u>
June 30, 1924—To warrants.....	\$2,898 66	July 1, 1923—By balance.....	\$2,735 21
June 30, 1924—To balance.....	1,112 70	June 30, 1924—By receipts.....	1,276 15
	<u>\$4,011 36</u>		<u>\$4,011 36</u>
		July 1, 1924—By balance.....	\$1,112 70

TRANSFER AND OPERATORS LICENSE FUND.

June 30, 1923—To warrants.....	\$642,271 27	July 1, 1922—By balance.....	\$304,362 54
June 30, 1923—To balance.....	242,083 97	June 30, 1923—By receipts.....	579,992 70
	<u>\$884,355 24</u>		<u>\$884,355 24</u>
June 30, 1924—To warrants.....	\$360,388 12	July 1, 1923—By balance.....	\$242,083 97
June 30, 1924—To balance.....	161,715 67	June 30, 1924—By receipts.....	280,019 82
	<u>\$522,103 79</u>		<u>\$522,103 79</u>
		July 1, 1924—By balance.....	\$161,715 67

VETERANS' HOME SUPPORT AND MAINTENANCE FUND.

June 30, 1923—To warrants.....	\$286,095 75	July 1, 1922—By balance.....	\$29,142 45
June 30, 1923—To balance.....	37,650 99	June 30, 1923—By transfer.....	220,000 00
	<u>\$323,746 74</u>	June 30, 1923—By receipts.....	74,604 29
			<u>\$323,746 74</u>
June 30, 1924—To warrants.....	\$239,665 99	July 1, 1923—By balance.....	\$37,650 99
June 30, 1924—To balance.....	119,565 04	June 30, 1924—By receipts.....	69,665 96
June 30, 1924—To transfer.....	200 00	June 30, 1924—By transfer.....	252,114 08
	<u>\$359,431 03</u>		<u>\$359,431 03</u>
		July 1, 1924—By balance.....	\$119,565 04

VETERINARY MEDICINE EXAMINERS' CONTINGENT FUND.

June 30, 1923—To warrants.....	\$325 78	July 1, 1922—By balance.....	\$619 94
June 30, 1923—To balance.....	574 16	June 30, 1923—By receipts.....	280 00
	<u>\$899 94</u>		<u>\$899 94</u>
June 30, 1924—To warrants.....	\$78 40	July 1, 1923—By balance.....	\$574 16
June 30, 1924—To balance.....	\$15 76	June 30, 1924—By receipts.....	320 00
	<u>\$894 16</u>		<u>\$894 16</u>
		July 1, 1924—By balance.....	\$815 76

VOCATIONAL EDUCATION FUND.

June 30, 1923—To warrants.....	\$259,949 74	July 1, 1922—By balance.....	\$153,275 41
June 30, 1923—To balance.....	249,416 25	June 30, 1923—By transfer.....	176,088 29
	<u>\$509,365 99</u>	June 30, 1923—By receipts.....	180,002 29
			<u>\$509,365 99</u>
June 30, 1924—To warrants.....	\$321,614 40	July 1, 1923—By balance.....	\$249,416 25
June 30, 1924—To balance.....	254,155 47	June 30, 1924—By receipts.....	169,188 81
	<u>\$575,769 87</u>	June 30, 1924—By transfer.....	157,164 81
			<u>\$575,769 87</u>
		July 1, 1924—By balance.....	\$254,155 47

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

WHITTIER SCHOOL CONTINGENT FUND.

June 30, 1923—To warrants.....	\$190 51	July 1, 1922—By balance.....	\$43,598 51
June 30, 1923—To balance.....	64,169 08	June 30, 1923—By receipts.....	20,761 08
	<u>\$64,359 59</u>		<u>\$64,359 59</u>
June 30, 1924—To warrants.....	\$75,234 92	July 1, 1923—By balance.....	\$64,169 08
June 30, 1924—To balance.....	69 73	June 30, 1924—By receipts.....	10,315 20
	<u>\$75,304 65</u>	June 30, 1924—By transfer.....	820 37
			<u>\$75,304 65</u>
		July 1, 1924—By balance.....	\$69 73

CALIFORNIA IRRIGATION BOARD REVOLVING FUND.

June 30, 1923—To warrants.....		July 1, 1922—By balance.....	\$4,840 00
June 30, 1923—To balance.....	\$4,840 00	June 30, 1923—By receipts.....	
	<u>\$4,840 00</u>		<u>\$4,840 00</u>
June 30, 1924—To balance.....	\$4,840 00	July 1, 1923—By balance.....	\$4,840 00
		July 1, 1924—By balance.....	\$4,840 00

FOLSOM HOSPITAL CONTINGENT FUND.

June 30, 1923—To warrants.....		July 1, 1922—By balance.....	\$179 00
June 30, 1923—To balance.....	\$179 00	June 30, 1923—By receipts.....	
	<u>\$179 00</u>		<u>\$179 00</u>
June 30, 1924—To balance.....	\$179 00	July 1, 1923—By balance.....	\$179 00
	<u>\$179 00</u>	June 30, 1924—By receipts.....	
			<u>\$179 00</u>
		July 1, 1924—By balance.....	\$179 00

HIGHWAY FUND.

June 30, 1923—To warrants.....	\$100,000 00	July 1, 1922—By balance.....	
June 30, 1923—To balance.....		June 30, 1923—By receipts.....	\$100,000 00
	<u>\$100,000 00</u>		<u>\$100,000 00</u>
		July 1, 1923—By balance.....	

HIGHWAY INTEREST AND SINKING FUND.

June 30, 1923—To warrants.....	\$1,024,000 00	July 1, 1922—By balance.....	
June 30, 1923—To balance.....		June 30, 1923—By transfer.....	\$1,024,000 00
	<u>\$1,024,000 00</u>		<u>\$1,024,000 00</u>
June 30, 1924—To warrants.....	\$1,008,000 00	July 1, 1923—By balance.....	
	<u>\$1,008,000 00</u>	June 30, 1924—By receipts.....	
		June 30, 1924—By transfer.....	\$1,008,000 00
			<u>\$1,008,000 00</u>
		July 1, 1924—By balance.....	

INDIA BASIN FUND.

June 30, 1923—To balance.....	\$451 28	June 30, 1923—By balance.....	\$451 28
	<u>\$451 28</u>		<u>\$451 28</u>
June 30, 1924—To balance.....	\$451 28	July 1, 1923—By balance.....	\$451 28
	<u>\$451 28</u>	July 1, 1924—By balance.....	\$451 28

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

INTEREST AND SINKING FUND.

June 30, 1923—To warrants.....	\$141,435 00	July 1, 1922—By balance.....	
June 30, 1923—To balance.....		June 30, 1923—By transfer.....	\$141,435 00
	<u>\$141,435 00</u>		<u>\$141,435 00</u>
June 30, 1924—To warrants.....	\$141,435 00	July 1, 1923—By balance.....	
June 30, 1924—To balance.....		June 30, 1924—By transfer.....	\$141,435 00
	<u>\$141,435 00</u>		<u>\$141,435 00</u>
		July 1, 1924—By balance.....	

LOS ANGELES NORMAL SCHOOL BUILDING AND IMPROVEMENT FUND.

June 30, 1923—To balance.....	\$3 32	July 1, 1922—By balance.....	\$3 32
June 30, 1924—To balance.....	\$3 32	July 1, 1923—By balance.....	\$3 32
		July 1, 1924—By balance.....	\$3 32

NATUICAL SCHOOL FUND.

June 30, 1923—To balance.....	\$24,957 10	July 1, 1922—By balance.....	\$24,957 10
June 30, 1924—To balance.....	\$24,957 10	July 1, 1923—By balance.....	\$24,957 10
		July 1, 1924—By balance.....	\$24,957 10

NEEDLES SCHOOL DISTRICT BOND FUND.

June 30, 1923—To balance.....	\$183 75	July 1, 1922—By balance.....	\$183 75
June 30, 1924—To balance.....	\$183 75	July 1, 1923—By balance.....	\$183 75
		July 1, 1924—By balance.....	\$183 75

OPERATORS' LICENSE FUND.

June 30, 1923—To balance.....	\$30,659 30	July 1, 1922—By balance.....	\$30,659 30
June 30, 1924—To transfer.....	\$30,659 30	July 1, 1923—By balance.....	\$30,659 30
		June 30, 1924—By receipts.....	
	<u>\$30,659 30</u>		<u>\$30,659 30</u>
		July 1, 1924—By balance.....	

PANAMA-CALIFORNIA INTERNATIONAL EXPOSITION FUND.

June 30, 1923—To balance.....	\$11 88	July 1, 1922—By balance.....	\$11 88
June 30, 1924—To balance.....	\$11 88	July 1, 1923—By balance.....	\$11 88
		July 1, 1924—By balance.....	\$11 88

PANAMA-PACIFIC INTERNATIONAL EXPOSITION FUND.

June 30, 1923—To warrants.....		July 1, 1922—By balance.....	\$14,014 56
June 30, 1923—To balance.....	\$14,064 56	June 30, 1923—By receipts.....	50 00
	<u>\$14,064 56</u>		<u>\$14,064 56</u>
June 30, 1924—To balance.....	\$14,064 56	July 1, 1923—By balance.....	\$14,064 56
		July 1, 1924—By balance.....	\$14,064 56

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

PHARMACY BOARD CONTINGENT FUND.

June 30, 1923—To warrants.....		July 1, 1922—By balance.....	\$53,026 20
June 30, 1923—To balance.....	\$54,330 80	June 30, 1923—By receipts.....	1,304 60
	\$54,330 80		\$54,330 80
June 30, 1924—To warrants.....	\$41,598 95	July 1, 1923—By balance.....	\$54,330 80
June 30, 1924—To balance.....	77,761 32	June 30, 1924—By receipts.....	65,029 47
	\$119,360 27		\$119,360 27
		July 1, 1924—By balance.....	\$77,761 32

RAILWAY TAX FUND.

June 30, 1923—To balance.....	\$30,251 36	July 1, 1922—By balance.....	\$30,251 36
June 30, 1924—To balance.....	\$30,251 36	July 1, 1923—By balance.....	\$30,251 36
		July 1, 1924—By balance.....	\$30,251 36

RECEIVERS FUND.

June 30, 1923—To balance.....	\$8,434 56	July 1, 1922—By balance.....	\$8,434 56
June 30, 1924—To balance.....	\$8,434 56	July 1, 1923—By balance.....	\$8,434 56
		July 1, 1924—By balance.....	\$8,434 56

SACRAMENTO STATE BUILDING INTEREST AND SINKING FUND.

June 30, 1923—To warrants.....	\$178,808 82	July 1, 1922—By balance.....	\$1,014 29
June 30, 1923—To balance.....	50,535 47	June 30, 1923—By transfer.....	220,000 00
		June 30, 1923—By receipts.....	8,330 00
	\$229,344 29		\$229,344 29
June 30, 1924—To warrants.....	\$181,107 54	July 1, 1923—By balance.....	\$50,535 47
June 30, 1924—To balance.....	287 93	June 30, 1924—By receipts.....	10,860 00
		June 30, 1924—By transfer.....	120,000 00
	\$181,395 47		\$181,395 47
		July 1, 1924—By balance.....	\$287 93

SACRAMENTO DRAINAGE DISTRICT FUND.

June 30, 1923—To balance.....	\$138 84	July 1, 1922—By balance.....	\$138 84
June 30, 1924—To balance.....	\$140 73	July 1, 1923—By balance.....	\$138 84
		June 30, 1924—By transfer.....	1 89
	\$140 73		\$140 73
		July 1, 1924—By balance.....	\$140 73

SAN DIEGO HARBOR IMPROVEMENT FUND.

June 30, 1923—To warrants.....		July 1, 1922—By balance.....	\$6,300 36
June 30, 1923—To balance.....	\$7,414 61	June 30, 1923—By receipts.....	1,114 25
	\$7,414 61		\$7,414 61
June 30, 1924—To warrants.....	\$609 28	July 1, 1923—By balance.....	\$7,414 61
June 30, 1924—To balance.....	7,433 38	June 30, 1924—By receipts.....	264 75
		June 30, 1924—By transfer.....	363 30
	\$8,042 66		\$8,042 66
		July 1, 1924—By balance.....	\$7,433 38

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

SAN FRANCISCO STATE BUILDING SINKING FUND.

June 30, 1923—To warrants.....	\$54,400 00	July 1, 1922—By balance.....	
June 30, 1923—To balance.....		June 30, 1923—By transfers.....	\$54,400 00
	<u>\$54,400 00</u>		<u>\$54,400 00</u>
June 30, 1924—To warrants.....	\$53,600 00	July 1, 1923—By balance.....	
June 30, 1924—To balance.....		June 30, 1924—By receipts.....	
		June 30, 1924—By transfers.....	\$53,600 00
	<u>\$53,600 00</u>		<u>\$53,600 00</u>
		July 1, 1924—By balance.....	

CITY OF REDDING AND NORTHERN CALIFORNIA POWER COMPANY
CONDEMNATION FUND.

June 30, 1923—To warrant.....	\$57,356 18	July 1, 1922—Balance.....	\$57,356 18
-------------------------------	-------------	---------------------------	-------------

SAN JOSE HARBOR IMPROVEMENT FUND.

June 30, 1923—To balance.....	\$2,495 27	July 1, 1922—By balance.....	\$2,495 27
June 30, 1924—To balance.....	\$2,495 27	July 1, 1923—By balance.....	\$2,495 27
		July 1, 1924—By balance.....	\$2,495 27

SECOND HIGHWAY INTEREST AND SINKING FUND.

June 30, 1923—To warrants.....	\$1,050,000 00	July 1, 1922—By balance.....	
June 30, 1923—To balance.....		June 30, 1923—By transfers.....	\$1,050,000 00
	<u>\$1,050,000 00</u>		<u>\$1,050,000 00</u>
June 30, 1924—To warrants.....	\$1,033,125 00	July 1, 1923—By balance.....	
		June 30, 1924—By transfers.....	\$1,033,125 00
	<u>\$1,033,125 00</u>		<u>\$1,033,125 00</u>
		July 1, 1924—By balance.....	

TEXTBOOK ROYALTY FUND.

June 30, 1923—To balance.....	\$340 43	July 1, 1922—By balance.....	\$340 43
June 30, 1924—To balance.....	\$340 43	July 1, 1923—By balance.....	\$340 43
		July 1, 1924—By balance.....	\$340 43

THIRD SAN FRANCISCO SEAWALL FUND.

June 30, 1923—To warrants.....	\$355,737 52	July 1, 1922—By balance.....	\$908,396 43
June 30, 1923—To balance.....	552,658 91	June 30, 1923—By receipts.....	
	<u>\$908,396 43</u>		<u>\$908,396 43</u>
June 30, 1924—To warrants.....	\$413,532 18	July 1, 1923—By balance.....	\$552,658 91
June 30, 1924—To balance.....	139,126 73		
	<u>\$552,658 91</u>		<u>\$552,658 91</u>
		July 1, 1924—By balance.....	\$139,126 73

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

SECOND SAN FRANCISCO SEAWALL FUND.

June 30, 1923—To balance.....	\$1,000 00	July 1, 1922—By balance.....	\$1,000 00
June 30, 1924—To balance.....	\$1,000 00	July 1, 1923—By balance.....	\$1,000 00
		July 1, 1924—By balance.....	\$1,000 00

SUPERINTENDENT CAPITOL BUILDING AND GROUNDS REVOLVING FUND.

June 30, 1923—To balance.....	\$6,218 33	July 1, 1922—By balance.....	\$6,218 33
June 30, 1924—To balance.....	\$6,218 33	July 1, 1923—By balance.....	\$6,218 33
		July 1, 1924—By balance.....	\$6,218 33

WAR BOND FUND.

June 30, 1923—To balance.....	\$2,829 76	July 1, 1922—By balance.....	\$2,829 76
June 30, 1924—To balance.....	\$2,829 76	July 1, 1923—By balance.....	\$2,829 76
		July 1, 1924—By balance.....	\$2,829 76

SAN FRANCISCO SEAWALL SINKING FUND.

June 30, 1923—To warrants.....	\$121,900 00	July 1, 1922—By balance.....	\$47,548 75
June 30, 1923—To transfers.....	10,349 99	June 30, 1923—By transfers.....	142,599 98
June 30, 1923—To balance.....	57,898 74		
	\$190,148 73		\$190,148 73
June 30, 1924—To warrants.....	\$117,300 00	July 1, 1923—By balance.....	\$57,898 74
June 30, 1924—To transfer.....	398 74	June 30, 1924—By transfers.....	59,800 00
June 30, 1924—To balance.....			
	\$117,698 74		\$117,698 74
		July 1, 1924—By balance.....	

THIRD HIGHWAY INTEREST AND SINKING FUND.

June 30, 1923—To warrants.....	\$1,359,725 00	July 1, 1922—By balance.....	
June 30, 1923—To balance.....	7,080 00	June 30, 1923—By transfers.....	\$1,348,034 00
		June 30, 1923—By receipts.....	18,771 00
	\$1,366,805 00		\$1,366,805 00
June 30, 1924—To warrants.....	\$1,792,415 00	July 1, 1923—By balance.....	\$7,080 00
		June 30, 1924—By receipts.....	34,909 70
		June 30, 1924—By transfers.....	1,750,425 30
	\$1,792,415 00		\$1,792,415 00
		July 1, 1924—By balance.....	

UNITED STATES FOREST RESERVE FUND.

June 30, 1923—To warrants.....	\$157,191 34	July 1, 1922—By balance.....	
June 30, 1923—To balance.....		June 30, 1923—By receipts.....	\$157,191 34
	\$157,191 34		\$157,191 34
June 30, 1924—To warrants.....	\$318,339 67	July 1, 1923—By balance.....	
June 30, 1924—To balance.....		June 30, 1924—By receipts.....	\$318,339 67
	\$318,339 67		\$318,339 67
		July 1, 1924—By balance.....	

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

UNIVERSITY FUND.

June 30, 1923—To warrants.....	\$49,845 00	July 1, 1922—By balance.....	
June 30, 1923—To balance.....		June 30, 1923—By receipts.....	\$49,845 00
	<u>\$49,845 00</u>		<u>\$49,845 00</u>
June 30, 1924—To warrants.....	\$49,845 00	July 1, 1923—By balance.....	
June 30, 1924—To balance.....		June 30, 1924—By receipts.....	\$49,845 00
	<u>\$49,845 00</u>		<u>\$49,845 00</u>
		July 1, 1924—By balance.....	

UNIVERSITY OF CALIFORNIA BUILDING INTEREST AND SINKING FUND.

June 30, 1923—To warrants.....	\$116,500 00	July 1, 1922—By balance.....	
June 30, 1923—To balance.....		June 30, 1923—By transfer.....	\$116,500 00
	<u>\$116,500 00</u>		<u>\$116,500 00</u>
June 30, 1924—To warrants.....	\$114,700 00	July 1, 1923—By balance.....	
		June 30, 1924—By transfer.....	\$114,700 00
	<u>\$114,700 00</u>		<u>\$114,700 00</u>
		July 1, 1924—By balance.....	

SECOND SAN FRANCISCO SEAWALL SINKING FUND.

June 30, 1923—To warrants.....	\$360,000 00	July 1, 1922—By balance.....	
June 30, 1923—To transfer.....	90,000 00	June 30, 1923—By receipts.....	
June 30, 1923—To balance.....		June 30, 1923—By transfer.....	\$450,000 00
	<u>\$450,000 00</u>		<u>\$450,000 00</u>
June 30, 1924—To warrants.....	\$360,000 00	July 1, 1923—By balance.....	
June 30, 1924—To balance.....		June 30, 1924—By transfer.....	\$360,000 00
	<u>\$360,000 00</u>		<u>\$360,000 00</u>
		July 1, 1924—By balance.....	

THIRD SAN FRANCISCO SEAWALL SINKING FUND.

June 30, 1923—To warrants.....	\$120,000 00	July 1, 1922—By balance.....	
June 30, 1923—To transfer.....	30,000 00	June 30, 1923—By transfer.....	\$150,000 00
June 30, 1923—To balance.....			<u>\$150,000 00</u>
	<u>\$150,000 00</u>		
June 30, 1924—To warrants.....	\$120,000 00	July 1, 1923—By balance.....	
June 30, 1924—To balance.....		June 30, 1924—By transfer.....	\$120,000 00
	<u>\$120,000 00</u>		<u>\$120,000 00</u>
		July 1, 1924—By balance.....	

INDIA BASIN SINKING FUND.

June 30, 1923—To warrants.....	\$34,120 00	July 1, 1922—By balance.....	
June 30, 1923—To transfer.....	8,529 99	June 30, 1923—By transfer.....	\$42,649 99
June 30, 1923—To balance.....			<u>\$42,649 99</u>
	<u>\$42,649 99</u>		
June 30, 1924—To warrants.....	\$34,120 00	July 1, 1923—By balance.....	
June 30, 1924—To balance.....		June 30, 1924—By transfer.....	\$34,120 00
	<u>\$34,120 00</u>		<u>\$34,120 00</u>
		July 1, 1924—By balance.....	

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

WATER COMMISSION REVOLVING FUND.

June 30, 1923—To warrants.....	\$13,995 87	July 1, 1922—By balance.....	\$49,583 93
June 30, 1923—To balance.....	35,835 97	June 30, 1923—By receipts.....	247 91
	<u>\$49,831 84</u>		<u>\$49,831 84</u>
June 30, 1924—To warrants.....	\$23,574 59	July 1, 1923—By balance.....	\$35,835 97
June 30, 1924—To balance.....	12,450 57	June 30, 1924—By receipts.....	189 19
	<u>\$36,025 16</u>		<u>\$36,025 16</u>
		July 1, 1924—By balance.....	\$12,450 57

CHEMISTRY FUND.

June 30, 1923—To warrants.....	\$37,848 41	July 1, 1922—By balance.....	\$5,483 56
June 30, 1923—To balance.....	975 06	June 30, 1923—By receipts.....	33,339 91
	<u>\$38,823 47</u>		<u>\$38,823 47</u>
June 30, 1924—To warrants.....	\$28,208 80	July 1, 1923—By balance.....	\$975 06
June 30, 1924—To balance.....	4,910 58	June 30, 1924—By receipts.....	20,828 32
	<u>\$33,119 38</u>	June 30, 1924—By transfer.....	11,316 00
			<u>\$33,119 38</u>
		July 1, 1924—By balance.....	\$4,910 58

VOCATIONAL REHABILITATION FUND.

June 30, 1923—To warrants.....	\$60,508 01	July 1, 1922—By balance.....	\$10,102 75
June 30, 1923—To balance.....	9,902 01	June 30, 1923—By receipts.....	30,252 76
	<u>\$70,410 02</u>	June 30, 1923—By transfer.....	30,054 51
			<u>\$70,410 02</u>
June 30, 1924—To warrants.....	\$55,738 34	July 1, 1923—By balance.....	\$9,902 01
June 30, 1924—To balance.....	14,323 11	June 30, 1924—By receipts.....	30,413 09
	<u>\$70,061 45</u>	June 30, 1924—By transfer.....	29,746 35
			<u>\$70,061 45</u>
		July 1, 1924—By balance.....	\$14,323 11

WAREHOUSE STANDARDIZATION FUND.

June 30, 1923—To warrants.....	\$14 00	July 1, 1922—By balance.....	\$14 00
June 30, 1923—To balance.....		June 30, 1923—By receipts.....	
	<u>\$14 00</u>		<u>\$14 00</u>
June 30, 1924—To warrants.....	\$2,538 53	July 1, 1923—By balance.....	\$14 00
June 30, 1924—To balance.....	54 47	June 30, 1924—By receipts.....	2,161 00
	<u>\$2,593 00</u>	June 30, 1924—By transfer.....	418 00
			<u>\$2,593 00</u>
		July 1, 1924—By balance.....	\$54 47

GRAIN STANDARDIZATION FUND.

June 30, 1923—To warrants.....	\$6,499 28	July 1, 1922—By balance.....	\$2,224 74
June 30, 1923—To balance.....	21 59	June 30, 1923—By receipts.....	4,296 13
	<u>\$6,520 87</u>		<u>\$6,520 87</u>
June 30, 1924—To warrants.....	\$5,661 22	July 1, 1923—By balance.....	\$21 59
June 30, 1924—To balance.....	118 08	June 30, 1924—By receipts.....	4,311 17
	<u>\$5,779 30</u>	June 30, 1924—By transfer.....	1,446 54
			<u>\$5,779 30</u>
		July 1, 1924—By balance.....	\$118 08

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

TAX LAND FUND.

June 30, 1923—To transfer.....	\$1,939 91	July 1, 1922—By balance.....	-----
June 30, 1923—To balance.....	-----	June 30, 1923—By receipts.....	\$1,939 91
	<u>\$1,939 91</u>		<u>\$1,939 91</u>
June 30, 1924—To transfers.....	\$2,303 73	July 1, 1923—By balance.....	-----
June 30, 1924—To balance.....	-----	June 30, 1924—By receipts.....	\$2,303 73
	<u>\$2,303 73</u>		<u>\$2,303 73</u>
		July 1, 1924—By balance.....	-----

STATE UNIVERSITY FUND.

June 30, 1923—To warrants.....	\$2,224,588 48	July 1, 1922—By balance.....	\$23,904 05
June 30, 1923—To balance.....	2,267 68	June 30, 1923—By receipts.....	188,305 23
	-----	June 30, 1923—By transfer.....	2,014,649 32
	<u>\$2,226,856 16</u>		<u>\$2,226,856 16</u>
June 30, 1924—To warrants.....	\$2,365,592 59	July 1, 1923—By balance.....	\$2,267 68
June 30, 1924—To balance.....	655 09	June 30, 1924—By receipts.....	208,305 23
	-----	June 30, 1924—By transfer.....	2,155,674 77
	<u>\$2,366,247 68</u>		<u>\$2,366,247 68</u>
		July 1, 1924—By balance.....	\$655 09

VETERANS' WELFARE FUND.

June 30, 1923—To transfer.....	\$450,000 00	July 1, 1922—By balance.....	\$450,000 00
June 30, 1923—To balance.....	-----	June 30, 1923—By receipts.....	-----
	<u>\$450,000 00</u>		<u>\$450,000 00</u>
		July 1, 1923—By balance.....	-----

VETERANS' FARM AND HOME BUILDING FUND.

June 30, 1923—To warrants.....	\$996,346 68	July 1, 1922—By balance.....	\$950,000 00
June 30, 1923—To transfer.....	450,000 00	June 30, 1923—By receipts.....	60,522 84
June 30, 1923—To balance.....	264,176 16	June 30, 1923—By transfer.....	700,000 00
	<u>\$1,710,522 84</u>		<u>\$1,710,522 84</u>
June 30, 1924—To warrants.....	\$3,919,313 20	July 1, 1923—By balance.....	\$264,176 16
June 30, 1924—To balance.....	1,385,674 06	June 30, 1924—By receipts.....	4,290,811 10
	-----	June 30, 1924—By transfer.....	750,000 00
	<u>\$5,304,987 26</u>		<u>\$5,304,987 26</u>
		July 1, 1924—By balance.....	\$1,385,674 06

VETERANS' DEPENDENTS' EDUCATION FUND.

June 30, 1923—To balance.....	\$2,694 92	July 1, 1922—By balance.....	\$755 01
	-----	June 30, 1923—By transfer.....	1,939 91
	<u>\$2,694 92</u>		<u>\$2,694 92</u>
June 30, 1924—To balance.....	\$4,998 65	July 1, 1923—By balance.....	\$2,694 92
	-----	June 30, 1924—By transfer.....	2,303 73
	<u>\$4,998 65</u>		<u>\$4,998 65</u>
		July 1, 1924—By balance.....	\$4,998 65

KERN COUNTY HIGH SCHOOL CONDEMNATION FUND.

June 30, 1923—To warrants.....	\$140 15	July 1, 1922—By balance.....	\$140 15
--------------------------------	----------	------------------------------	----------

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

CHIROPRACTIC EXAMINERS' TRUST FUND.

June 30, 1924—To balance.....	\$400 00	June 30, 1924—By receipts.....	\$400 00
		July 1, 1924—By balance.....	\$400 00

CORPORATION COMMISSION TRUST FUND.

June 30, 1924—To warrants.....	\$100 00	June 30, 1924—By receipts.....	\$100 00
		July 1, 1924—By balance.....	-----

DEPARTMENT OF EDUCATION CONTINGENT FUND.

June 30, 1924—To warrants.....	\$7,467 38	June 30, 1924—By transfer.....	\$100 00
June 30, 1924—To balance.....	9,502 62	June 30, 1924—By receipts.....	16,870 00
	\$16,970 00		\$16,970 00
		July 1, 1924—By balance.....	\$9,502 62

EMBALMERS' FUND.

June 30, 1924—To warrants.....	\$283 76	June 30, 1924—By receipts.....	\$16,052 93
June 30, 1924—To balance.....	15,769 17		
	\$16,052 93		\$16,052 93
		July 1, 1924—By balance.....	\$15,769 17

BOARD OF FORESTRY FIRE PREVENTION FUND.

June 30, 1924—To warrants.....	\$30,194 51	June 30, 1924—By receipts.....	\$33,089 53
June 30, 1924—To balance.....	2,895 02		
	\$33,089 53		\$33,089 53
		July 1, 1924—By balance.....	\$2,895 02

HIGHWAY COMMISSION GENERAL FUND.

June 30, 1924—To warrants.....	\$14,034 65	June 30, 1924—By receipts.....	\$284,207 46
June 30, 1924—To balance.....	270,172 81		
	\$284,207 46		\$284,207 46
		July 1, 1924—By balance.....	\$270,172 81

MEDICAL EXAMINERS' TRUST FUND.

June 30, 1924—To warrants.....	\$70,202 95	June 30, 1924—By receipts.....	\$77,085 20
June 30, 1924—To balance.....	6,882 25		
	\$77,085 20		\$77,085 20
		July 1, 1924—By balance.....	\$6,882 25

MOTOR VEHICLE FUND (1923).

June 30, 1924—To warrants.....	\$447,066 84	June 30, 1924—By receipts.....	\$5,848,868 25
June 30, 1924—To balance.....	5,401,801 41	June 30, 1924—By transfer.....	-----
	\$5,848,868 25		\$5,848,868 25
		July 1, 1924—By balance.....	\$5,401,801 41

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

MOTOR VEHICLE FUEL FUND.

June 30, 1924—To warrants.....	\$3,141,392 05	June 30, 1924—By receipts.....	\$5,996,577 30
June 30, 1924—To transfer.....	2,766,943 03	June 30, 1924—By transfer.....	
June 30, 1924—To balance.....	88,242 22		
	<u>\$5,996,577 30</u>		<u>\$5,996,577 30</u>
		July 1, 1924—By balance.....	\$88,242 22

MOTOR VEHICLE TESTING FEE FUND.

June 30, 1924—To warrants.....	\$2,386 00	June 30, 1923—By receipts.....	\$4050 00
June 30, 1924—To balance.....	1,664 00		
	<u>\$4,050 00</u>		<u>\$4050 00</u>
		July 1, 1922—By balance.....	\$1,664 00

PHARMACY BOARD POISON LAW FUND.

June 30, 1924—To warrants.....	\$3,070 00	June 30, 1924—By receipts.....	\$19,837 00
June 30, 1924—To balance.....	16,767 00		
	<u>\$19,837 00</u>		<u>\$19,837 00</u>
		July 1, 1924—By balance.....	\$16,767 00

RAILROAD COMMISSION TRUST FUND.

June 30, 1924—To transfer.....	\$2,253 33	June 30, 1924—By receipts.....	\$2,253 33
		July 1, 1924—By balance.....	

SACRAMENTO-SAN JOAQUIN DRAINAGE DISTRICT No. 6 EMERGENCY.

June 30, 1924—To transfer.....	\$285,147 75	June 30, 1924—By transfer.....	\$895,147 75
June 30, 1924—To warrants.....	544,068 26	June 30, 1924—By receipts.....	237 33
June 30, 1924—To balance.....	66,169 07		
	<u>\$895,385 08</u>		<u>\$895,385 08</u>
		July 1, 1924—By balance.....	\$66,169 07

SIGNAL DEVICE TESTING FEE FUND.

June 30, 1924—To warrants.....	\$270 00	June 30, 1924—By receipts.....	\$1,000 00
June 30, 1924—To balance.....	730 00		
	<u>\$1,000 00</u>		<u>\$1,000 00</u>
		July 1, 1924—By balance.....	\$730 00

SIXTH DISTRICT AGRICULTURAL TRUST FUND.

June 30, 1924—To balance.....	\$2,158 75	June 30, 1924—By receipts.....	\$2,158 75
		July 1, 1924—By balance.....	\$2,158 75

BOARD OF EQUALIZATION EMBLEM REVOLVING FUND.

June 30, 1924—To warrants.....	\$957 91	June 30, 1924—By transfer.....	\$5,000 00
June 30, 1924—To balance.....	4,471 89	June 30, 1924—By receipts.....	429 80
	<u>\$5,429 80</u>		<u>\$5,429 80</u>
		July 1, 1924—By balance.....	\$4,471 89

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

HIGHWAY MAINTENANCE FUND.

June 30, 1924—To warrants.....	\$1,238,647 26	June 30, 1924—By transfer.....	\$2,766,943 03
June 30, 1924—To balance.....	1,528,295 77		
	<u>\$2,766,943 03</u>		<u>\$2,766,943 03</u>
		July 1, 1924—By balance.....	\$1,528,295 77

MARBLEHEAD LAND COMPANY CONDEMNATION FUND.

June 30, 1924—To balance.....	\$300 00	June 30, 1924—By receipts.....	\$300 00
		July 1, 1924—By balance.....	\$300 00

STATE JUNIOR COLLEGE FUND.

June 30, 1923—To transfer.....	\$755,761 32	July 1, 1922—By balance.....	\$777,061 32
June 30, 1923—To warrants.....	21,300 00	June 30, 1923—By receipts.....	695,344 90
June 30, 1924—To balance.....	695,344 90		
	<u>\$1,472,406 22</u>		<u>\$1,472,406 22</u>
June 30, 1924—To transfer.....	\$382,744 90	July 1, 1923—By balance.....	\$695,344 90
June 30, 1924—To warrants.....	112,600 00	June 30, 1924—By receipts.....	247,152 06
June 30, 1924—To balance.....	247,152 06		
	<u>\$942,496 96</u>		<u>\$942,496 96</u>
		July 1, 1924—By balance.....	\$247,152 06

STANDARDIZATION FUND.

June 30, 1923—To warrants.....	\$73,733 87	July 1, 1922—By balance.....	\$8,089 62
June 30, 1923—To balance.....	9,311 06	June 30, 1923—By receipts.....	74,955 31
	<u>\$83,044 93</u>		<u>\$83,044 93</u>
June 30, 1924—To warrants.....	\$158,278 32	July 1, 1923—By balance.....	\$9,311 06
June 30, 1924—To balance.....	47,222 87	June 30, 1924—By receipts.....	196,190 13
	<u>\$205,501 19</u>		<u>\$205,501 19</u>
		July 1, 1924—By balance.....	\$47,222 87

SUSPENSE FUND.

June 30, 1924—To transfer.....	\$876,915 01	June 30, 1924—By receipts.....	\$876,915 01
		July 1, 1924—By balance.....	

SCHOOL BOOK FUND.

June 30, 1923—To warrants.....	\$264,065 13	July 1, 1922—By balance.....	\$268,712 07
June 30, 1923—To balance.....	15,931 47	June 30, 1923—By receipts.....	11,284 53
	<u>\$279,996 60</u>		<u>\$279,996 60</u>
June 30, 1924—To warrants.....	\$275,845 35	July 1, 1923—By balance.....	\$15,931 47
June 30, 1924—To balance.....	330,847 41	June 30, 1924—By receipts.....	9,957 64
	<u>\$606,692 76</u>	June 30, 1924—By transfer.....	580,803 65
			<u>\$606,692 76</u>
		July 1, 1924—By balance.....	\$330,847 41

STATEMENT No. 5—Continued.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

SCHOOL LAND FUND.

June 30, 1923—To warrants.....	\$704,312 80	July 1, 1922—By balance.....	\$163,445 75
June 30, 1923—To balance.....	205,078 36	June 30, 1923—By receipts.....	634,622 28
		June 30, 1923—By transfer.....	91,323 13
	<u>\$909,391 16</u>		<u>\$909,391 16</u>
June 30, 1924—To warrants.....	\$688,673 34	July 1, 1923—By balance.....	\$205,078 36
June 30, 1924—To transfer.....	297 86	June 30, 1924—By receipts.....	490,300 97
June 30, 1924—To balance.....	164,360 66	June 30, 1924—By transfer.....	157,952 53
	<u>\$853,331 86</u>		<u>\$853,331 86</u>
		July 1, 1924—By balance.....	\$164,360 66

DISSOLVED SAVINGS BANK FUND.

June 30, 1923—To warrants.....	\$193 87	July 1, 1922—By balance.....	\$16,535 74
June 30, 1923—To balance.....	19,774 37	June 30, 1923—By receipts.....	3,432 50
	<u>\$19,968 24</u>		<u>\$19,968 24</u>
June 30, 1924—To warrants.....	\$297 86	July 1, 1923—By balance.....	\$19,774 37
June 30, 1924—To transfer.....	20,000 00	June 30, 1924—By receipts.....	3,377 50
June 30, 1924—To balance.....	23,151 87	June 30, 1924—By transfer.....	20,297 86
	<u>\$43,449 73</u>		<u>\$43,449 73</u>
		July 1, 1924—By balance.....	\$23,151 87

ESTATES OF DECEASED PERSONS FUND.

June 30, 1923—To warrants.....	\$190,864 64	July 1, 1922—By balance.....	\$106,419 74
June 30, 1923—To balance.....	88,939 86	June 30, 1923—By receipts.....	173,384 76
	<u>\$279,804 50</u>		<u>\$279,804 50</u>
June 30, 1924—To warrants.....	\$242,882 87	July 1, 1923—By balance.....	\$88,939 86
June 30, 1924—To balance.....	47,121 12	June 30, 1924—By receipts.....	200,486 13
		June 30, 1924—By canceled war- rant.....	578 00
	<u>\$290,003 99</u>		<u>\$290,003 99</u>
		July 1, 1924—By balance.....	\$47,121 12

HIGH SCHOOL FUND.

June 30, 1923—To warrants.....	\$3,306,031 44	July 1, 1922—By balance.....	\$197 65
June 30, 1923—To balance.....	148 56	June 30, 1923—By transfer.....	3,305,982 35
	<u>\$3,306,180 00</u>		<u>\$3,306,180 00</u>
June 30, 1924—To warrants.....	\$3,765,214 24	July 1, 1923—By balance.....	\$148 56
June 30, 1924—To balance.....	625 76	June 30, 1924—By transfer.....	3,765,691 44
	<u>\$3,765,840 00</u>		<u>\$3,765,840 00</u>

HUMBOLDT TEACHERS COLLEGE CONTINGENT FUND.

June 30, 1923—To warrants.....	\$2,229 16	July 1, 1922—By balance.....	\$837 50
June 30, 1923—To balance.....	920 42	June 30, 1923—By receipts.....	2,312 08
	<u>\$3,149 58</u>		<u>\$3,149 58</u>
June 30, 1924—To warrants.....	\$1,731 37	July 1, 1923—By balance.....	\$920 42
June 30, 1924—To balance.....	1,397 10	June 30, 1924—By receipts.....	2,208 05
	<u>\$3,128 47</u>		<u>\$3,128 47</u>
		July 1, 1924—By balance.....	\$1,397 10

STATEMENT No. 5—Concluded.

Condition of the Several Funds in the Seventy-fourth and Seventy-fifth Fiscal Years.

SCHOOL TEACHERS RETIREMENT SALARY FUND.

June 30, 1923—To warrants.....	\$373,487 07	July 1, 1922—By balance.....	\$586 84
June 30, 1923—To balance.....	729 66	June 30, 1923—By transfer.....	371,750 00
		June 30, 1923—By receipts.....	1,879 89
	<u>\$374,216 73</u>		<u>\$374,216 73</u>
June 30, 1924—To warrants.....	\$407,430 48	July 1, 1923—By balance.....	\$729 66
June 30, 1924—To balance.....	1,502 97	June 30, 1924—By receipts.....	4,092 63
		June 30, 1924—By transfer.....	404,111 16
	<u>\$408,933 45</u>		<u>\$408,933 45</u>
		July 1, 1924—By balance.....	\$1,502 97

SECOND HIGHWAY FUND.

June 30, 1923—To warrants.....	\$88,927 11	July 1, 1922—By balance.....	\$40,400 90
June 30, 1923—To balance.....	751,738 80	June 30, 1923—By receipts.....	800,265 01
	<u>\$840,665 91</u>		<u>\$840,665 91</u>
June 30, 1924—To warrants.....	\$1,093,204 74	July 1, 1923—By balance.....	\$751,738 80
June 30, 1924—To balance.....	1,007,850 75	June 30, 1924—By receipts.....	1,349,316 69
	<u>\$2,101,055 49</u>		<u>\$2,101,055 49</u>
		July 1, 1924—By balance.....	\$1,007,850 75

STATEMENT No. 6.

Disbursements from the United States Forest Reserve Fund, During Seventy-fourth and Seventy-fifth Fiscal Years, Ending June 30, 1923.

Counties	Seventy-fourth fiscal year	Seventy-fifth fiscal year
Alameda.....		
Alpine.....	\$5,546 82	\$10,336 32
Amador.....	587 10	894 73
Butte.....	2,557 68	5,364 43
Calaveras.....	2,496 91	4,944 53
Colusa.....	116 94	198 76
Contra Costa.....		
Del Norte.....	2,088 40	2,053 65
El Dorado.....	3,309 66	5,043 81
Fresno.....	10,158 28	18,842 60
Glenn.....	341 86	580 61
Humboldt.....	374 81	935 63
Imperial.....		
Inyo.....	2,786 91	3,023 66
Kern.....	1,399 25	2,313 46
Kings.....		
Lake.....	449 10	763 23
Lassen.....	12,726 87	30,981 36
Los Angeles.....	5,287 76	6,983 71
Madera.....	3,179 24	5,966 22
Marin.....		
Mariposa.....	2,404 76	4,688 69
Mendocino.....	310 89	527 78
Merced.....		
Modoc.....	6,519 30	11,806 81
Mono.....	4,172 49	5,491 43
Monterey.....	521 74	561 45
Napa.....		
Nevada.....	1,852 57	2,624 23
Orange.....	76 50	97 45
Placer.....	2,823 42	4,038 55
Plumas.....	22,925 84	42,469 78
Riverside.....	541 05	733 57
Sacramento.....		
San Benito.....		
San Bernardino.....	5,500 97	7,375 60
San Diego.....	432 90	550 86
San Francisco.....		
San Joaquin.....		
San Luis Obispo.....	305 99	329 44
San Mateo.....		
Santa Barbara.....	1,025 64	1,109 30
Santa Clara.....		
Santa Cruz.....		
Shasta.....	9,893 29	31,931 14
Sierra.....	4,674 44	6,893 54
Siskiyou.....	6,380 02	28,531 40
Solano.....		
Sonoma.....		
Stanislaus.....		
Sutter.....		
Tehama.....	4,763 67	11,773 27
Trinity.....	3,346 89	11,264 87
Tulare.....	5,553 98	8,249 64
Tuolumne.....	18,184 75	36,010 61
Ventura.....	900 74	974 74
Yolo.....		
Yuba.....	671 91	1,078 81
Totals.....	\$157,191 34	\$318,339 67

STATEMENT No. 8.

Statement of the Assessed Valuation of the Various Railroads, Upon Assessments Made by the State Board of Equalization for the Year 1923.

(No ad valorem taxes for State purposes this year.)

Name of each railroad assessed by the State Board of Equalization	Number of miles of railroad operated in the State	Total value per mile of each railroad	Total assessed valuation
California Central Railroad Company.....	7.947	\$11,082 00	\$88,069 00
Central California Traction Company.....	57.470	14,800 00	850,556 00
Central Pacific Railroad Company.....	1,212.772	38,750 00	46,994,915 00
Lake Tahoe Railway and Transportation Company.....	16.470	3,260 00	53,692 00
Los Angeles and Salt Lake Railroad Company.....	266.500	43,700 00	11,646,050 00
Nevada-California-Oregon Railway Company.....	157.350	3,000 00	472,050 00
Nevada County Narrow Gauge Railroad Company.....	20.654	11,230 00	231,944 00
Northwestern Pacific Railroad Company.....	490.260	30,000 00	14,707,800 00
Pacific Coast Railway Company.....	99.580	3,670 00	365,459 00
Pacific Electric Railway Company.....	578.478	32,300 00	18,684,839 00
Pajaro Valley Consolidated Railroad Company.....	40.033	4,920 00	196,962 00
Sacramento Northern Railroad.....	149.900	11,870 00	1,779,313 00
San Francisco, Napa and Calistoga Railway Company.....	42.394	13,000 00	551,122 00
San Francisco-Sacramento Railroad Company.....	97.800	15,950 00	1,559,910 00
Sierra Railway Company of California.....	75.950	17,600 00	1,336,720 00
South Pacific Coast Railway Company.....	84.078	50,000 00	4,203,900 00
Southern Pacific Railroad Company.....	2,626.269	50,000 00	131,313,450 00
The Atchison, Topeka and Santa Fe Railway Company.....	1,444.980	33,350 00	48,161,184 00
The Pullman Company.....	4,845.559	1,000 00	4,845,559 00
Tidewater Southern Railway Company.....	61.420	4,320 00	265,334 00
Tonopah and Tidewater Railroad Company.....	138.120	4,090 00	564,911 00
Trona Railway Company.....	30.397	3,050 00	92,710 00
Western Pacific Railroad.....	440.296	19,700 00	8,673,831 00
Yosemite Valley Railroad.....	78.429	15,035 00	1,179,180 00
Totals.....	13,063.106		\$298,819,460 00

STATEMENT No. 9.

Statement of the Assessed Valuation of the Various Railroads, Upon Assessments Made by the State Board of Equalization for the Year 1924.

(No ad valorem taxes for State purposes this year.)

Name of each railroad assessed by the State Board of Equalization	Number of miles of railroad operated in the State	Total value per mile of each railroad	Total assessed valuation
California Central Railroad Company.....	7.940	\$12,500 00	\$199,250 00
Central California Traction Company.....	57.470	15,500 00	890,785 00
Central Pacific Railroad Company.....	1,212.030	40,000 00	48,481,200 00
Lake Tahoe Railway and Transportation Company.....	16.470	3,260 00	53,692 00
Los Angeles and Salt Lake Railroad Company.....	262.600	37,500 00	9,847,500 00
Nevada-California-Oregon Railway Company.....	141.440	2,500 00	353,600 00
Nevada County Narrow Gauge Railroad Company.....	20.654	10,000 00	206,540 00
Northwestern Pacific Railroad Company.....	490.280	31,000 00	15,198,680 00
Pacific Coast Railway Company.....	99.580	3,000 00	298,740 00
Pacific Electric Railway Company.....	573.667	34,000 00	19,504,678 00
Pajaro Valley Consolidated Railroad Company.....	40.033	4,920 00	196,962 00
Sacramento Northern Railroad.....	149.690	11,870 00	1,776,818 00
San Francisco, Napa and Calistoga Railway Company.....	42.685	13,000 00	554,905 00
San Francisco-Sacramento Railroad Company.....	97.800	16,500 00	1,613,700 00
Sierra Railway Company of California.....	75.950	15,000 00	1,139,250 00
South Pacific Coast Railway Company.....	83.902	55,000 00	4,614,610 00
Southern Pacific Railroad Company.....	2,621.771	55,000 00	144,197,405 00
The Atchison, Topeka and Santa Fe Railway Company.....	1,415.460	38,000 00	53,787,480 00
The Pullman Company.....	4,842.665	1,200 00	5,811,196 00
Tidewater Southern Railway Company.....	61.420	4,600 00	282,532 00
Tonopah and Tidewater Railroad Company.....	30.397	4,000 00	121,688 00
Trona Railway Company.....	138.120	4,500 00	621,540 00
Western Pacific Railroad.....	440.296	22,000 00	9,686,512 00
Yosemite Valley Railroad.....	78.429	15,035 00	1,179,180 00
Totals.....	13,000.749		\$320,618,343 00

Cou

Alameda...
Alpine...
Amador...
Butte...
Calaveras...
Colusa...
Contra Costa...
De Norte...
El Dorado...
Fresno...
Glenn...
Humboldt...
Imperial...
Inyo...
Kern...
Kings...
Lake...
Lassen...
Los Angeles...
Madera...
Marin...
Mariposa...
Mendocino...
Merced...
Modoc...
Mono...
Monterey...
Napa...
Nevada...
Orange...
Placer...
Plumas...
Riverside...
Sacramento...
San Benito...
San Bernardino...
San Diego...
San Francisco...
San Joaquin...
San Luis...
San Mateo...
Santa Barbara...
Santa Clara...
Santa Cruz...
Shasta...
Sierra...
Siskiyou...
Solano...
Sonoma...
Stanislaus...
Sutter...
Tehama...
Trinity...
Tulare...
Tuolumne...
Ventura...
Yolo...
Yuba...

20 220.02

20

Totals...

Under \$1
Gross am
Excess re
Said sales

the state for the taxes of 1917 and 1918.

Receipts from
state

From May 1, 1922
From May 1, 1923

Totals...

Total number
Total amount

1922, 22, 22

STATEMENT No. 7.

Statement of Sales and Redemptions for Delinquent Taxes from July 1, 1922 to June 30, 1924.

Sales by the tax collectors under Section 3771A of the Political Code.

Counties	Sales to state; taxes		For the seventy-fourth fiscal year					For the seventy-fifth fiscal year					Sales by the state under Section 3997 of the Political Code			
	1922	1923	Number of tracts advertised to be sold, taxes, 1917	Number of tracts redeemed or cancelled	Number of tracts sold	Gross amount received from sales	Number of deeds to state for 1917	Number of tracts advertised to be sold, taxes, 1918	Number of tracts redeemed or cancelled	Number of tracts sold	Gross amount received from sales	Number of deeds to state for 1918	Number of tracts advertised	Number of tracts redeemed or withdrawn	Number of tracts sold	Gross amount received from sales
Alameda	5,317	4,629	299	71	97	\$3,061 95	131	2,129	1,913	89	\$2,958 08	127	3		3	\$340 45
Alpine	71	75	8	4			4	8					1		1	178 65
Amador	387	418	44	6	16	275 15	22	44	13	11	440 94	2	7	1	6	1,446 06
Butte	42	36	25	14	6	117 52	5	21	17	3	135 51	1	5	1	4	1,309 81
Calaveras	115	165								3	128 67	1	2	1	1	66 95
Colusa	2,716	1,541	220	136	35	340 96	49	150	34	68	1,702 15	48	5	1	4	363 29
Contra Costa	30	21	7	3	1	82 00	3	6	3	2	40 07	1				
Del Norte	106	103	22	13	8	160 14	1	6	6	6	107 95	4	1		1	1,225 00
El Dorado	1,125	2,569	28	6	22	880 37		20	4	14	430 62	2				
Fresno	163	195	5	2	1	9 05	2	10	8	4	15 43	2				
Glenn	164	204	53	41	12	403 15		28	18	8	330 50	2	2	1	1	193 22
Humboldt	1,312	1,267	346	236	30	775 55	80	170	34	11	459 67	125				
Imperial	23	57	17	5	3	7 74	11	19	5	3	35 63	11				
Inyo	1,472	1,086	89	45	39	2,073 89	5	117	43	47	1,458 74	27				
Kern	219	360	64	54	5	161 36	5	54	8	3	45 86	1	3		1	105 00
Kings	68	115	4	1				8		3	46 16	3			3	561 59
Lake	386	458	14	6	2	17 50	6	53	24	4	33 13	25				
Lassen	25,001	36,481	2,035	1,178	830	66,690 15	27	1,340	912	419	29,091 02	9	110	62	48	7,269 82
Los Angeles	225	406	8	6	2	55 00		7	1	6	337 88	26	1		1	242 30
Madera	454	436	37	5	17	333 81	15	56	14	16	511 82	1		1		
Marin	133	113	19	8	4	22 46	7	18	14	3	18 87	1	4	2	2	1,813 16
Mariposa	280	270	22	9	9	7 68	21	31	12	7	155 20	12	1		1	
Mendocino	533	663	10	3	6	47 44	1	12	4	6	39 36	2				
Merced	183	109	46	6	3	5 26	37	35	16	2	10 16	17			1	23 69
Modoc	10	9	4	1	3	7 12	0	9	2			7				
Monterey	465	503	92	17	25	136 91	50	189	109		543 18	32	25	1	24	4,063 93
Napa	29	70	10	3	1	45 00	6	6	3			3	1			75 54
Nevada	199	219	74	39	11	699 13	24	34	20	11	189 79	3	13	1	12	4,542 41
Orange	4,308	8,132	21	13	8	815 50		21	20		5 00				3	118 87
Placer	579	605	146	87	4	32 31	55	148	78	30	539 39	40			1	96 12
Plumas	207	164	48	9	1	20 00	38	26	4	1	6 10	21	2	1	1	447 46
Riverside	1,992	2,425	115	35	73	550 87	7	235	155	75	1,308 75	35	80	9	71	2,812 25
Sacramento	1,172	1,455	109	28	81	802 34		70	45	25	1,089 59					
San Bernardino	3,207	3,705	237	95	84	1,681 37	78	157	42	37	675 40	2				
San Diego	2,486	2,489	562	176	177	10,491 45	209	414	172	156	6,087 72	86	123	24	99	8,374 06
San Francisco	1,887	2,057	223	143	78	9,575 50	2	130	55	73	9,207 00					
San Joaquin	536	1,478	24	9	15	689 00		21	3	17	884 50	1				
San Luis Obispo	831	1,014	125	5	23	768 64	97	190	54	22	91 66	114	55		55	1,111 50
San Mateo	2,018	1,965	464	137	188	2,386 81	139	255	67	60	4,255 87	1	2	1	1	87 36
Santa Barbara	155	160	18	13	5	233 00		4		1	60 00				1	205 00
Santa Clara	571	591	17	19	17	876 38	41	82	5	21	716 64	58				
Santa Cruz	243	268	119	20	41	595 43	58	98	23	18	376 93	57	8		8	989 14
Shasta	253	238	62	9	8	31 87	45	83	13	3	7 30	67	12	1	11	1,182 61
Sierra	40	24	30	20	1	1 66	9	16	10	1	1 51	5			2	55 00
Siskiyou	395	416	39	7	3	18 37	49	96	34	8	46 44	54	7		5	2,155 44
Solano	162	194	17	7	5	33 27	1	13	4	1	17 75	9		2	1	97 50
Sonoma	378	477	38	17	19	1,447 53	2	42	9	5	489 14	8	18		18	303 73
Stanislaus	875	1,043	39	11	13	140 61	15	29	8	17	186 69	24	1	1		
Sutter	44	63	4	1	3	59 02		11	4	7	17 35					
Tehama	182	101	27	9	13	84 36	5	22	4	18	118 24		5		5	477 66
Trenton	96	147	19	14			15	30	12	23	286 72	18	4	2	2	2,323 65
Tulare	958	1,851	101	11	37	274 12	54	114	24	6	51 22	6	7		7	401 57
Tuolumne	66	89	13	6	3	57 20	1	6	5	2	5 22	6			2	770 00
Ventura	155	187	21	15	5	143 72	1	59	44	15	317 54		12	2	10	566 31
Yolo	81	91	5		4	100 55	1	2	1	1	6 00					
Yuba	24	31	4	3	1	35 62		1		1	6 43		2		2	490 73
Totals	65,198	84,210	6,379	2,842	2,091	\$109,152 79	1,445	6,956	4,111	1,521	\$65,787 00	1,300	613	137	476	\$50,983 13

Under Section 3771-A of Political Code.—Amount for which property was sold to the State for the taxes of 1917 and 1918, \$22,586.10.

Gross amount for which this property was sold at auction, \$174,939.79.

Excess received from such sales, \$152,353.69.

Said sales resulted in redemptions clearing the record of the lien on 10,589 parcels sold to the state for the taxes of 1917 and 1918.

Receipts from redemptions in which state has an interest	Property tax	Interest at 7 per cent per annum	Penalties on redemptions	Total	State's portion of tax	State's portion of interest	State's portion of penalties	Total of state's portion	Total Tax Land Fund sales under Section 3997, Political Code	Total state's portion from redemptions and sales
From May 1, 1922 to May 1, 1923	\$4,800 23	\$6,827 08	\$1,230 05	\$12,857 36	\$984 02	\$2,056 00	\$148 32	\$3,188 34		
From May 1, 1923 to May 1, 1924	16,357 71	22,573 67	2,494 15	41,425 53	3,479 32	5,772 16	491 73	9,743 21		
Totals	\$21,157 94	\$29,400 75	\$3,724 20	\$54,282 89	\$4,463 34	\$7,828 16	\$640 05	\$12,931 55	\$4,243 64	\$17,175 19

Total number of cancellations and Controller's receipts issued during the seventy-fourth and seventy-fifth years on redemptions, 88,352.

Total amount paid to county treasurers for taxes, interest, penalties and costs for same, \$4,565,226.78.

STATEMENT No. 14.

Mileage and Commissions for Collecting and Paying in Revenues Belonging to the State for the Seventy-fourth and Seventy-fifth Fiscal Years, Ending June 30, 1923, and June 30, 1924, respectively.

Counties	Seventy-fourth fiscal year			Seventy-fifth fiscal year		
	Treasurer's expenses	Treasurer's commission and appraiser's fees on inheritance taxes	Total	Treasurer's expenses	Treasurer's commission and appraiser's fees on inheritance taxes	Total
Alameda	\$15 30	\$7,661 30	\$7,676 60	(*)	\$7,272 22	\$7,272 22
Alpine						
Amador		165 69	165 69		48	48
Butte	16 08	242 77	258 85		469 47	469 47
Calaveras		15 61	15 61		43 25	43 25
Colusa	5 50		5 50		355 28	355 28
Contra Costa		85 42	85 42		259 14	259 14
Del Norte		6 45	6 45		11 63	11 63
El Dorado	8 00	5 81	13 81		58 11	58 11
Fresno	40 47	2,961 50	3,001 97		2,368 43	2,368 43
Glenn	16 72	105 63	122 35		146 32	146 32
Humboldt	97 18	218 72	315 90		371 14	371 14
Imperial	166 12	117 75	283 87		89 38	89 38
Inyo	115 36	103 20	218 56		342 93	342 93
Kern	57 57	237 30	294 87		261 60	261 60
Kings	48 85	32 79	81 64		315 39	315 39
Lake	24 41		24 41		179 88	179 88
Lassen	53 70	14 74	68 44			
Los Angeles	93 51	22,306 68	22,400 19		21,342 76	21,342 76
Madera		51 91	51 91		31 49	31 49
Marin	28 41	1,453 36	1,481 77		2,343 47	2,343 47
Mariposa		5 81	5 81		13 79	13 79
Mendocino		124 03	124 03		417 79	417 79
Merced		232 73	232 73		273 02	273 02
Modoc	106 82		106 82		23 28	23 28
Mono	57 67		57 67			
Monterey	26 11	3,093 55	3,119 66		1,549 40	1,549 40
Napa		540 21	540 21		413 85	413 85
Nevada	27 32	39 49	66 81		12 78	12 78
Orange	49 12	972 89	1,022 01		1,971 36	1,971 36
Placer	10 28	223 85	234 13		63 22	63 22
Plumas	52 44	9 80	62 24		12 38	12 38
Riverside	110 84	1,458 63	1,569 47		3,154 04	3,154 04
Sacramento		1,320 90	1,320 90		2,514 61	2,514 61
San Benito	43 13	260 72	303 85		191 30	191 30
San Bernardino	122 99	1,050 78	1,173 77		2,408 16	2,408 16
San Diego		3,769 60	3,769 60		4,282 90	4,282 90
San Francisco		18,607 52	18,607 52		17,299 92	17,299 92
San Joaquin	8 50	3,714 95	3,723 45		2,771 65	2,771 65
San Luis Obispo		176 93	176 93		949 27	949 27
San Mateo		2,309 19	2,309 19		3,964 23	3,964 23
Santa Barbara	86 23	2,177 04	2,263 27		2,783 10	2,783 10
Santa Clara	39 47	3,324 30	3,363 77		5,522 65	5,522 65
Santa Cruz	18 69	1,120 50	1,139 19		2,978 82	2,978 82
Shasta	22 69	92 69	115 38		67 12	67 12
Sierra						
Siskiyou		125 82	125 82		43 44	43 44
Solano	18 16	790 22	808 38		1,143 12	1,143 12
Sonoma	25 70	958 41	984 11		767 89	767 89
Stanislaus		282 22	282 22		365 06	365 06
Sutter	9 24	132 10	141 34		542 29	542 29
Tehama	17 34	52 10	69 44		21 73	21 73
Trinity		10 08	10 08		9 41	9 41
Tulare	46 30	1,100 95	1,147 25		1,315 40	1,315 40
Tuolumne		160 52	160 52		124 68	124 68
Ventura	106 01	2,029 30	2,135 31		1,276 29	1,276 29
Yolo	3 90	1,104 58	1,108 48		560 41	560 41
Yuba	5 24	251 25	256 49		587 65	587 65
Totals	\$1,801 37	\$87,410 29	\$89,211 66		\$96,658 38	\$96,658 38

*No appropriation made to pay treasurer's expenses

STATEMENT NO. 15.

Valuation of Real and Personal Property, and the Rate of Taxation (for State Purposes) on Each One Hundred Dollars, from the Organization of the State Government to the Year 1924, inclusive. Table Revised and Corrected in 1910.)

Year	Total assessed value of property in California	Value of personal property including money	Percentage of personal property	State rate of taxation
1850	\$57,670,689	\$13,968,797	24 22	.50
1851	49,231,052	20,935,116	42 52	.65
1852	64,579,375	24,213,395	37 49	.65
1853	95,335,646	33,654,000	35 32	.60
1854	111,191,630	39,040,328	35 11	.60
1855	103,887,193	34,858,219	33 56	.60
1856	115,007,440	40,942,699	35 60	.70
1857	126,059,461	59,149,630	46 92	.60
1858	125,955,877	54,185,728	43 01	.60
1859	131,060,279	56,580,344	43 17	.60
1860	148,193,540	68,369,383	46 06	.60
1861	147,811,617	73,350,591	49 62	.60
1862	160,369,071	74,014,666	46 15	.77
1863	174,104,955	80,496,645	46 23	.92
1864	179,164,730	78,117,375	43 60	1 20
1865	183,534,312	79,782,436	43 47	1 15
1866	200,368,826	92,490,635	46 15	1 13
1867	212,205,339	100,105,600	47 17	1 13
1868	237,483,175	105,112,083	44 26	1 00
1869	260,563,879	104,723,592	40 19	.97
1870	277,538,134	108,001,588	38 90	.865
1871	267,868,126	86,074,230	32 13	.865
1872	637,232,823	219,942,323	34 51	.50
1873	528,747,043	118,425,520	22 20	.50
1874	611,495,197	210,779,127	34 46	.649
1875	618,083,315	199,243,292	32 07	.605
1876	595,073,177	140,431,866	23 60	.735
1877	586,953,022	128,780,824	21 77	.63
1878	584,578,036	118,304,451	20 23	.55
1879	549,142,610	112,325,850	20 45	.625
1880	666,399,985	174,514,906	26 18	.64
1881	659,835,762	160,058,309	24 24	.655
1882	608,555,960	134,048,617	22 02	.506
1883	765,729,430	167,338,844	21 85	.497
1884	821,078,767	166,394,997	20 26	.452
1885	859,512,384	172,760,681	20 09	.544
1886	817,445,729	152,889,567	18 70	.56
1887	956,740,805	165,663,387	17 31	.608
1888	1,107,952,700	173,273,458	10 63	.504
1889	1,111,550,979	170,661,836	15 35	.722
1890	1,101,137,290	169,489,475	15 39	.58
1891	1,242,300,434	190,163,597	15 30	.446
1892	1,275,678,822	186,579,990	14 62	.434
1893	1,216,380,398	173,509,311	14 26	.576
1894	1,204,347,291	162,641,812	13 50	.493
1895	1,132,512,903	157,050,570	13 87	.685
1896	1,264,973,043	157,676,729	14 84	.429
1897	1,089,373,316	152,449,506	13 99	.51
1898	1,132,230,221	158,694,274	14 01	.488
1899	1,193,961,761	218,138,436	18 27	.601
1900	1,217,648,863	228,664,981	18 78	.498
1901	1,241,359,555	236,208,276	19 03	.48
1902	1,290,238,964	251,112,343	19 46	.382
1903	1,597,944,240	312,220,698	19 54	.561
1904	1,545,698,785	282,409,057	18 27	.535
1905	1,624,023,172	281,852,033	17 35	.49
1906	1,594,231,577	270,632,329	16 97	.476
1907	1,879,950,692	336,156,302	17 35	.445
1908	1,990,256,945	329,131,342	16 54	.40
1909	2,439,566,433	366,841,396	15 04	.364
1910	2,372,944,301	334,294,790	14 09	.353
1911	2,602,344,933	393,093,875	15 10	.05
1912	2,919,855,033	441,353,450	15 11	.044
1913	3,114,821,281	542,178,904	17 41	.042
1914	3,232,981,478	543,809,923	16 82	.039



STATEMENT No. 11.

Value of Property and Amounts of Taxes Charged to Tax Collectors for the Year 1923 (Exclusive of Railroads) Assessed by the State Board of Equalization, and Taxes Due Thereon. (No ad valorem taxes for State purposes levied this year.)

Counties	Inside	Inside	Inside	Inside	Inside	Inside	Outside	Outside	Outside	Outside	Outside	Outside	Inside and outside	Inside	Outside	Inside and outside
	Operative value of real estate and improvements	Operative value of personal property and amount of money	Operative value of taxable property	Nonoperative value of real estate and improvements	Nonoperative value of personal property and amount of money	Nonoperative total value of taxable property	Operative value of real estate and improvements	Operative value of personal property and amount of money	Operative total value of taxable property	Nonoperative value of real estate and improvements	Nonoperative value of personal property and amount of money	Nonoperative total value of taxable property	Total value of taxable property, exclusive of railroads assessed by State Board of Equalization	Total amount of taxes for county purposes	Total amount of taxes for county purposes	Total amount of county taxes
Alameda	\$12,735,190	\$10,269,585	\$32,004,775	\$225,788,125	\$47,747,520	\$273,535,645	\$755,225	\$327,600	\$1,082,825	\$23,241,665	\$3,884,690	\$27,106,355	\$333,729,600	\$4,239,802 50	\$528,573 92	\$4,768,378 42
Alpine							96,036		96,036	655,592	13,951	669,543	703,579		13,291 31	13,291 31
Amador	41,212	48,027	89,239	1,405,997	254,931	1,660,928	540,748	12,140	552,888	4,219,333	650,668	4,869,401	7,172,456	39,862 27	136,343 23	176,205 50
Butte	266,455	55,120	321,575	6,925,940	1,291,983	8,217,923	2,366,705	10,135	2,376,840	23,729,879	2,825,265	26,555,144	37,471,482	198,873 74	759,477 12	958,350 86
Calaveras	6,100	126,035	132,035	297,585	73,441	344,020	348,950	4,930	348,950	6,232,870	784,730	7,017,600	12,836 18	9,016 87	200,826 22	218,843 09
Colusa	12,800	363,655	376,455	1,578,073	734,141	2,312,216	25,600	128,435	154,035	16,964,295	2,531,158	19,495,453	22,338,159	34,683 24	409,404 51	444,087 75
Contra Costa	874,700	17,501,185	17,501,185	24,190,385	7,504,785	31,695,370	1,027,080	476,940	1,504,025	37,334,125	48,818,535	83,768,875	561,008 05	1,064,244 06	1,625,252 11	1,625,252 11
Del Norte	3,000	15,500	18,500	462,200	287,173	749,463	19,800	19,800	9,420,460	14,068,291	12,306 18	10,688,291	12,306 18	197,970 84	210,336 74	210,336 74
El Dorado	20,510	64,130	84,640	900,630	253,010	1,153,640	214,860	70,620	285,480	7,870,040	1,207,090	9,077,130	10,600,190	26,533 72	245,082 51	271,616 23
Essex	739,280	3,240,020	3,979,300	42,651,825	13,865,058	56,516,883	9,102,100	7,390,945	9,102,100	99,888,905	14,705,473	114,594,378	184,192,661	1,186,854 54	2,864,859 43	4,051,713 99
Glenn	30,250	283,893	314,143	3,739,681	1,021,893	4,761,574	210,130	62,248	272,378	16,393,628	2,025,080	18,419,536	32,776,631	61,900 44	349,971 18	411,871 62
Humboldt	214,509	518,131	732,640	7,398,310	2,300,030	9,701,340	326,085	28,850	355,535	24,105,450	4,747,669	28,853,119	38,532,321	248,332 51	923,299 81	1,171,632 32
Imperial	587,180	1,037,898	2,225,384	8,630,704	2,932,902	11,563,606	947,748	107,688	1,055,436	26,044,262	3,662,234	29,706,496	200,494 04	309,017 41	310,512 35	310,512 35
Kern	1,410,120	1,432,725	2,851,845	13,659,640	3,820,855	17,480,495	10,026,095	1,619,810	11,645,905	110,146,680	23,744,985	133,891,665	165,869,910	244,726 93	2,142,266 64	2,386,993 57
Kings	61,610	308,559	430,169	3,060,885	1,181,295	4,242,180	153,087	268,034	421,121	17,837,550	2,515,875	20,353,425	25,446,895	91,206 87	559,719 18	650,926 05
Lake	75	13,660	13,735	439,685	115,950	609,635	18,060	11,840	29,900	5,592,335	6,120,255	6,782,525	11,826 91	143,421 50	155,251 47	155,251 47
Lassen		73,009	73,009	736,075	209,808	955,883	47,000	123,042	170,042	8,090,432	3,650,742	11,741,173	12,093,197	22,698 25	722,882 25	745,580 50
Los Angeles	57,692,085	192,618,865	250,280,950	1,119,294,865	286,260,560	1,406,555,425	9,490,350	13,000,500	204,330,000	84,762,850	288,093,850	392,856,650	1,958,377,160	16,560,733 94	4,361,670 19	21,922,404 13
Madera		64,515	119,217	2,591,155	591,355	3,182,510	449,682	327,747	777,429	15,758,140	1,485,290	17,243,430	21,322,586	57,285 18	370,355 46	426,640 64
Marin	414,075	91,165	505,240	11,331,260	1,069,340	12,400,600	230,080	115,865	345,945	10,329,700	1,412,830	11,742,530	24,994,315	291,414 10	322,919 57	614,333 67
Mariposa							45,867	4,564	50,431	3,776,052	812,231	4,588,303	4,638,734		110,119 27	110,119 27
Mendocino	93,778	360,194	453,972	3,207,704	1,534,030	4,761,734	271,460	144,541	416,001	18,829,334	3,047,027	21,876,421	27,511,137	95,234 68	525,034 10	620,268 78
Mered	67,110	211,390	278,500	3,020,064	1,101,791	4,121,855	40,120	307,760	347,880	22,617,085	4,025,497	27,642,582	31,991,417	94,802 66	760,652 27	855,454 93
Middle				400,365	123,085	523,450	144,050	192,665	246,715	5,805,605	1,455,145	7,260,750	8,031,115	12,043 95	102,400 88	114,443 83
Monro							113,050	812,410	925,460	1,874,120	499,180	2,373,300	3,268,760		35,599 50	35,599 50
Monterey	73,700	561,220	634,920	8,138,390	1,780,375	9,918,765	42,580	307,200	349,780	24,688,235	3,792,215	28,480,450	39,383,915	188,456 53	665,018 50	853,475 03
Napa	150,240	361,216	511,456	5,793,830	1,531,872	7,325,702	108,520	12,030	120,550	12,426,665	2,088,320	14,514,985	22,322,453	148,711 75	359,071 62	507,783 37
San Bernardino	70,295	176,990	250,285	1,714,930	433,580	2,148,510	106,735	17,560	124,295	4,056,890	783,620	4,840,510	8,233,600	64,455 30	169,417 85	233,873 15
Orange	214,470	6,858,525	6,072,695	38,310	30,288,615	68,607,735	132,315	1,888,155	2,020,470	59,820,525	15,870,165	75,690,690	152,591,910	1,029,116 32	4,338,123 11	5,367,239 43
Pacer	125,635	85,720	211,255	3,357,255	714,980	4,072,235	1,585,401	133,295	1,718,556	10,539,670	750,765	11,290,435	17,312,681	96,919 19	313,874 09	410,793 28
Plumas							3,542,345	1,349,410	4,891,755	9,472,159	2,885,565	12,357,724	20,390,444		203,902 44	203,902 44
Riverside	383,300	1,134,550	1,517,850	15,709,010	2,885,530	18,594,540	871,220	739,170	1,610,390	20,247,580	1,782,370	22,030,310	44,053,090	537,382 01	768,857 81	1,306,240 01
Sacramento	2,092,150	10,882,060	13,874,210	60,905,330	13,873,290	74,777,500	654,730	1,646,820	2,301,550	41,956,875	4,981,490	46,938,365	136,347,415	1,351,149 20	1,047,247 05	2,398,396 25
San Benito	34,750	352,315	387,065	1,489,640	504,215	1,993,855	67,845	47,705	115,550	9,284,160	1,934,010	11,218,170	13,734,730	48,450 67	302,890 50	351,341 17
San Bernardino	2,907,445	3,544,065	6,451,510	21,828,240	3,075,730	24,903,970	3,169,310	4,748,715	7,918,025	30,117,515	3,918,825	34,036,340	77,103,880	77,103 88	1,191,093 88	1,939,097 68
San Diego	2,157,015	4,272,172	6,429,187	58,874,705	11,379,452	70,254,157	432,795	310,770	743,565	12,132,490	1,798,509	13,930,999	91,357,968	1,798,507 95	456,936 76	2,255,444 71
San Francisco	11,111,880	257,504,706	271,016,536	533,541,991	110,620,662	644,162,653	644,162,653						916,079,180	22,352,444 05	22,352,444 05	22,352,444 05
San Joaquin	2,004,101	3,353,630	5,357,731	8,775,955	44,550,120	53,326,075	1,743,220	148,492	1,891,712	52,564,315	5,851,775	58,416,090	110,815,956	891,002 40	1,518,818 34	2,409,820 74
San Luis Obispo	234,017	380,427	614,444	4,047,755	1,294,945	5,342,700	329,846	69,863	399,709	21,243,710	6,101,010	27,344,720	33,691,630	110,593 86	683,618 00	794,211 86
San Mateo	99,000	784,150	883,050	15,019,810	1,055,475	16,075,285	199,810	769,768	969,578	19,024,760	1,130,935	20,155,695	39,884,817	691,244 38	1,040,333 03	1,731,577 41
Santa Barbara	147,825	1,678,335	1,826,160	16,734,350	4,969,540	21,703,890	83,065	780,335	863,400	25,338,865	7,318,560	32,657,425	56,960,895	369,136 13	748,820 77	1,117,656 90
Santa Clara	1,005,160	9,018,555	10,023,715	37,641,505	8,120,225	45,761,730	1,080,110	382,680	1,462,790	50,340,300	5,669,780	56,010,080	113,348,315	787,101 75	1,206,151 72	1,993,253 47
Santa Cruz	215,395	686,740	902,135	9,198,055	1,716,345	10,914,400	175,230	189,100	364,330	10,168,120	1,009,080	11,177,200	29,418,065	355,693 00	435,910 80	791,603 80
Shasta	137,000	499,500	636,500	1,562,395	868,500	2,430,895	2,956,355	56,335	3,012,690	11,307,995	1,735,395	13,043,390	19,123,470	69,280 50	436,953 56	506,234 06
Sierra	20,500	7,100	27,600	225,400	80,300	305,700	11,790	32,860	44,650	2,108,380	224,355	2,332,735	2,716,935	6,870 15	61,150	71,020 60
Siskiyou	83,755	404,195	487,950	1,859,195	747,180	2,606,375	1,075,305	408,840	1,574,345	15,208,390	2,696,910	17,905,300	50,431 38	465,066 15	515,497 53	515,497 53
Solano	103,630	940,725	1,044,355	7,968,195	1,870,944	9,839,040	134,820	838,475	1,013,295	17,980,462	2,442,640	20,423,101	32,319,810	167,263 83	428,855 33	596,119 16
Sonoma	224,130	1,123,300	1,347,430	10,251,575	2,398,080	12,649,655	291,365	396,920	688,285	24,761,700	3,083,235	30,844,935	45,230,305	376,950 72	1,032,418 80	1,409,375 52
Stanislaus	388,105	1,152,815	1,541,010	9,958,615	3,435,365	13,393,980	575,910	255,420	831,330	33,978,755	4,585,440	38,564,195	54,330,515	227,697 66	809,848 01	1,037,545 76
Sutter	9,830	73,033	82,863	589,270	144,305	1,003,575	295,885	49,215	14,009,985	12,355,410	16,945,495	18,397,033	26,092 95	452,255 81	508,348 76	508,348 76
Tehama	82,160	274,820	356,980	2,002,010	818,415	2,820,425	618,475	26,255	644,730	11,626,255	2,446,000	14,072,255	17,848,800	66,844 07	392,792 18	459,636 25
Trinity							44,840	27,931	72,771	2,942,075	22,695	3,468,770	3,511,005		120,356 67	120,356 67
Tulare	1,017,070		1,017,070	10,385,440	3,354,965	13,740,405	7,144,240	7,144,240	48,757,250	6,032,480	54,789,730	70,691,910	322,890 52	1		

STATEMENT No. 12.

Value of Property and Amounts of Taxes Charged to Tax Collectors for the Year 1924 (Exclusive of Railroads Assessed by the State Board of Equalization), and Taxes Due Thereon.

(No Ad Valorem Taxes for State Purposes Levied this Year.)

Counties	Inside	Inside	Inside	Inside	Inside	Inside	Outside	Outside	Outside	Outside	Outside	Outside	Outside	Inside and outside	Inside	Outside	Inside and outside
	Operative value of real estate and improvements	Operative value of personal property and amount of money	Operative total value of taxable property	Nonoperative value of real estate and improvements	Nonoperative value of personal property and amount of money	Nonoperative total value of taxable property	Operative value of real estate and improvements	Operative value of personal property and amount of money	Operative total value of taxable property	Nonoperative value of real estate and improvements	Nonoperative value of personal property and amount of money	Nonoperative total value of taxable property	Nonoperative value of real estate and improvements	Total value of taxable property, exclusive of railroads assessed by State Board of Equalization	Total amount of taxes for county purposes	Total amount of taxes for county purposes	Total amount of county taxes
Alameda	\$12,948,025	\$21,644,560	\$34,592,585	\$246,753,705	\$55,347,281	\$302,100,986	\$692,020	\$16,800	\$708,820	\$23,857,425	\$3,954,556	\$27,811,981	\$365,214,372	\$4,591,934 98	\$533,990 04	\$5,125,925 02	
Alpine							175,860	176	176,036	658,873	61,969	720,842	896,878		13,695 99	13,695 99	
Amador	42,449	47,161	89,610	1,380,189	299,610	1,679,799	533,008	12,210	545,216	4,435,150	615,780	5,050,930	7,365,555	36,955 57	131,324 18	168,279 75	
Butte	273,425	59,215	332,640	7,150,500	2,097,805	9,248,305	2,500,390	12,010	2,512,400	24,249,833	3,182,635	27,432,468	39,525,813	211,786 18	748,906 37	960,692 55	
Calaveras	10,100	89,980	91,080	298,460	102,520	400,980	475,140	82,155	557,295	6,072,665	919,375	6,992,040	8,041,395	9,743 81	209,061 99	218,805 80	
Colusa	6,325	397,671	403,996	1,585,085	620,019	2,205,104	52,380	140,530	192,910	17,139,500	2,411,967	19,551,467	22,353,477	33,076 56	410,580 81	443,657 37	
Contra Costa	985,625	669,635	1,655,260	24,529,085	7,709,095	32,238,180	1,029,620	382,030	1,411,650	35,936,385	17,857,995	53,794,380	89,099,470	506,139 42	1,065,128 72	1,571,268 14	
Del Norte	4,392	20,011	24,403	478,570	254,610	733,180		31,697	769,877	9,213,118	472,372	9,685,490	10,471,770	15,470 10	237,294 50	252,764 60	
El Dorado	22,810	347,750	370,560	932,690	281,870	1,214,560		149,770	602,320	7,954,560	1,061,265	9,015,825	11,203,265	24,291 20	216,379 80	240,671 00	
Fresno	793,620	3,763,380	4,557,000	44,335,630	11,834,045	56,169,675	2,158,785	9,930,595	12,089,380	101,708,320	13,907,882	115,616,202	188,432,257	1,011,054 15	2,427,940 24	3,438,994 39	
Glenn	25,600	269,634	295,234	3,801,508	890,535	4,692,043	220,488	64,545	285,033	16,504,114	1,805,987	18,310,101	23,582,411	60,996 55	338,736 87	399,733 42	
Humboldt	241,712	647,984	889,696	9,686,025	2,982,711	12,668,736	362,575	25,983	388,558	34,103,435	5,338,155	39,441,590	53,362,597	248,018 18	1,234,057 93	1,482,076 11	
Imperial	677,253	1,096,645	2,773,898	8,967,430	3,236,610	12,204,040	1,128,377	57,860	1,186,237	25,785,855	4,016,188	29,802,043	45,566,218	206,248 27	596,040 86	802,289 13	
Inyo	13,300	5,300	18,600	881,330	379,141	1,260,471	1,347,935	21,915	1,369,850	8,761,975	1,378,649	10,140,624	12,789,545	17,646 59	182,531 22	200,177 81	
Kern	1,127,670	1,380,955	2,508,625	14,385,710	3,892,335	18,278,045	9,892,080	1,684,440	11,576,520	96,848,285	42,227,950	139,076,235	171,745,425	228,475 56	1,947,067 29	2,175,542 85	
Kings	68,070	226,000	294,070	3,099,425	1,248,313	4,347,738	70,215	364,410	434,625	18,767,115	2,724,349	21,491,464	26,567,897	86,954 76	515,795 14	602,749 90	
Lake	5,750	2,720	8,470	505,845	108,510	614,355	40,135	3,210	43,345	5,833,425	550,300	6,383,725	7,050,095	10,996 95	139,807 95	150,804 90	
Lassen	35,224	31,427	66,651	757,251	211,732	968,983	112,445	18,851	131,296	8,644,666	3,505,089	12,149,749	13,316,679	18,701 37	283,099 15	301,790 52	
Los Angeles	62,035,745	227,337,550	289,373,295	1,612,137,655	365,472,765	1,977,610,420	4,256,465	11,397,760	15,654,225	269,548,810	127,991,325	397,540,135	2,680,777,875	22,149,236 70	5,804,085 96	27,953,322 66	
Madera	55,627	90,952	146,579	2,713,335	512,480	3,225,815	461,973	1,314,051	1,776,024	3,225,815	1,683,740	4,460,564	24,006,303	50,000 13	358,209 81	408,209 94	
Marin	508,625	71,705	580,330	12,023,000	1,189,315	13,212,315	238,565	116,840	355,405	10,533,840	1,548,350	12,082,190	26,230,240	310,489 40	332,260 22	642,749 62	
Mariposa							45,800	11,523	57,323	3,730,228	595,870	4,326,098	4,693,421		111,266 35		
Mendocino	295,586	278,397	573,983	3,251,615	1,782,609	5,034,224	927,177	172,364	1,099,541	18,389,670	3,360,658	21,750,328	28,458,076	100,684 48	522,007 87	622,692 35	
Merced	79,030	227,075	306,105	3,288,325	1,365,009	4,653,334	40,850	374,895	415,745	23,097,735	4,475,476	27,573,211	32,907,547	111,680 01	799,623 11	911,303 12	
Modoc				404,505	126,960	531,465	144,010	125,625	269,635	5,818,220	1,420,720	7,238,940	8,040,040	11,957 96	184,592 97	196,550 93	
Monterey	70,170	626,367	701,537	8,424,315	2,226,235	10,650,550	42,580	318,695	361,275	24,870,489	3,988,720	28,859,209	40,572,571		200,762 86	659,432 92	
Napa	189,620	230,170	419,790	6,476,110	1,061,980	7,538,090	100,325	116,745	12,719,400	1,702,920	14,422,320	22,496,745	144,731 32		341,808 98	486,540 30	
Nevada	67,905	173,509	241,405	1,718,310	481,275	2,199,585	815,055	105,560	920,615	4,058,520	777,215	4,835,735	8,197,340		63,787 96	164,414 99	
Orange	4,394,570	2,318,250	6,712,820	42,266,380	15,582,535	57,848,915	2,887,055	441,770	3,328,825	61,378,180	35,017,795	96,395,975	164,286,565	780,960 35	1,686,929 56	2,467,889 91	
Placer	120,320	78,305	198,625	3,484,435	782,870	4,267,305	1,590,676	160,710	1,751,386	10,543,890	787,796	11,331,686	17,551,002	110,096 46	337,743 81	447,840 27	
Plumas							3,539,275	1,450,440	4,989,715	9,352,040	3,339,910	12,691,950	17,681,665		209,417 17	299,417 17	
Riverside	406,510	1,690,470	2,096,980	18,599,020	2,808,530	21,407,550	1,035,310	794,560	1,829,870	21,610,660	1,633,850	23,244,510	48,578,910		571,581 58	760,095 47	
Sacramento	3,280,830	11,442,750	14,723,580	64,674,760	12,976,030	77,650,790	819,880	2,466,540	3,286,420	42,047,877	3,909,150	46,957,027	141,203,937	1,529,720 56	1,112,568 65	2,642,289 21	
San Benito	54,750	132,820	187,570	1,565,860	494,220	2,060,080	71,165	49,610	120,775	9,415,225	1,710,360	11,125,585	13,791,010		272,576 83	317,480 57	
San Bernardino	2,005,755	4,393,375	6,399,130	20,047,180	4,424,685	30,471,865	2,146,180	3,097,670	5,243,850	32,590,915	3,151,975	35,742,890	78,457,735		1,161,643 92	1,999,620 20	
San Diego	4,019,755	1,561,980	8,611,735	61,751,635	12,066,987	73,818,622	365,995	235,725	601,720	12,699,055	1,794,646	14,493,701	97,525,778	1,880,756 72	475,393 30	2,356,150 11	
San Francisco	15,032,600	289,535,555	304,568,155	562,724,498	121,375,422	684,099,620							988,668,165	23,738,267 22		23,738,267 22	
San Joaquin	1,890,018	2,981,546	4,871,564	30,978,985	8,555,415	45,534,400	1,822,006	160,658	1,982,664	52,414,086	5,476,403	57,890,489	110,285,117		1,470,418 42	2,381,106 42	
San Luis Obispo	127,433	457,891	585,324	4,356,270	1,445,280	5,801,550	57,365	348,749	406,114	21,238,040	6,155,255	27,393,295	34,186,283		643,742 43	755,132 19	
San Mateo	104,000	1,015,451	1,119,451	18,141,870	2,166,140	20,308,010	184,060	643,719	827,779	18,041,835	986,060	19,027,895	41,283,135		501,607 85	1,066,736 33	
Santa Barbara	171,345	1,935,055	2,106,400	19,048,005	4,789,460	23,837,465	90,270	834,110	924,380	25,915,215	7,356,245	33,271,460	60,140,305		381,409 04	698,700 66	
Santa Clara	1,004,885	7,331,540	8,336,425	40,215,735	8,100,615	48,316,350	1,101,665	370,580	1,472,245	50,935,060	5,935,272	56,870,332	114,395,352		821,377 05	1,198,558 07	
Santa Cruz	245,660	683,900	929,560	9,381,050	1,728,020	11,109,070	182,695	187,430	370,125	11,748,820	1,436,370	13,185,190	23,591,560		361,044 77	436,129 39	
Shasta	172,015	495,550	667,565	1,624,855	908,045	2,532,900	2,864,595	59,955	2,924,550	11,599,675	1,099,750	13,599,425	19,724,840		407,982 75	473,838 15	
Sierra	20,800	7,400	28,200	228,000	80,975	317,975	4,700	40,650	45,350	2,198,305	405,215	2,603,520	3,001,045		71,554 44	71,554 44	
Siskiyou	89,025	338,265	427,290	1,899,540	796,000	2,695,540	1,126,360	326,745	1,453,105	15,315,055	3,045,860	18,360,915	22,936,850		52,023 92	464,331 14	
Solano	100,235	305,965	406,200	8,030,690	1,861,950	9,892,640	127,370	900,089	1,027,459	18,003,203	1,247,175	20,430,378	31,756,686		168,175 03	429,037 93	
Sonoma	311,770	954,185	1,265,955	10,613,510	2,373,180	12,986,690	354,120	247,980	602,100	27,436,590	2,836,565	30,273,155	45,127,900		384,406 02	1,017,178 00	
Stanislaus	442,485	3,080,445	3,522,930	10,325,600	3,668,730	13,994,330	590,015	256,430	846,445	34,560,360	4,793,260	39,353,620	57,717,025		223,090 28	787,072 40	
Sutter	20,707	67,230	87,937	676,000	441,110	1,117,110	291,780	46,610	338,390	14,740,715	2,079,055	16,820,770	18,360,507		331,287 48	538,424 64	
Tehama	80,180	258,440	338,620	2,042,930	899,300	2,942,230	568,975	59,500	628,475	11,748,820	1,437,930	14,186,750	18,096,095		67,671 75	383,042 25	
Trinity							16,190	27,875	44,065	2,858,580	515,095	3,373,675	3,417,900		118,084 22	118,084 22	
Tulare	855,431	162,930	1,018,360	10,889,190	3,312,830	14,202,020	7,457,260	335,576	7,792,836	49,104,580	5,669,950	54,774,530	77,452,180		305,343 43	1,451,525 04	
Tuolumne	3,550	426,409	429,959	929,340	256,223	1,185,563	2,251,655	173,631									

STATEMENT No. 16.

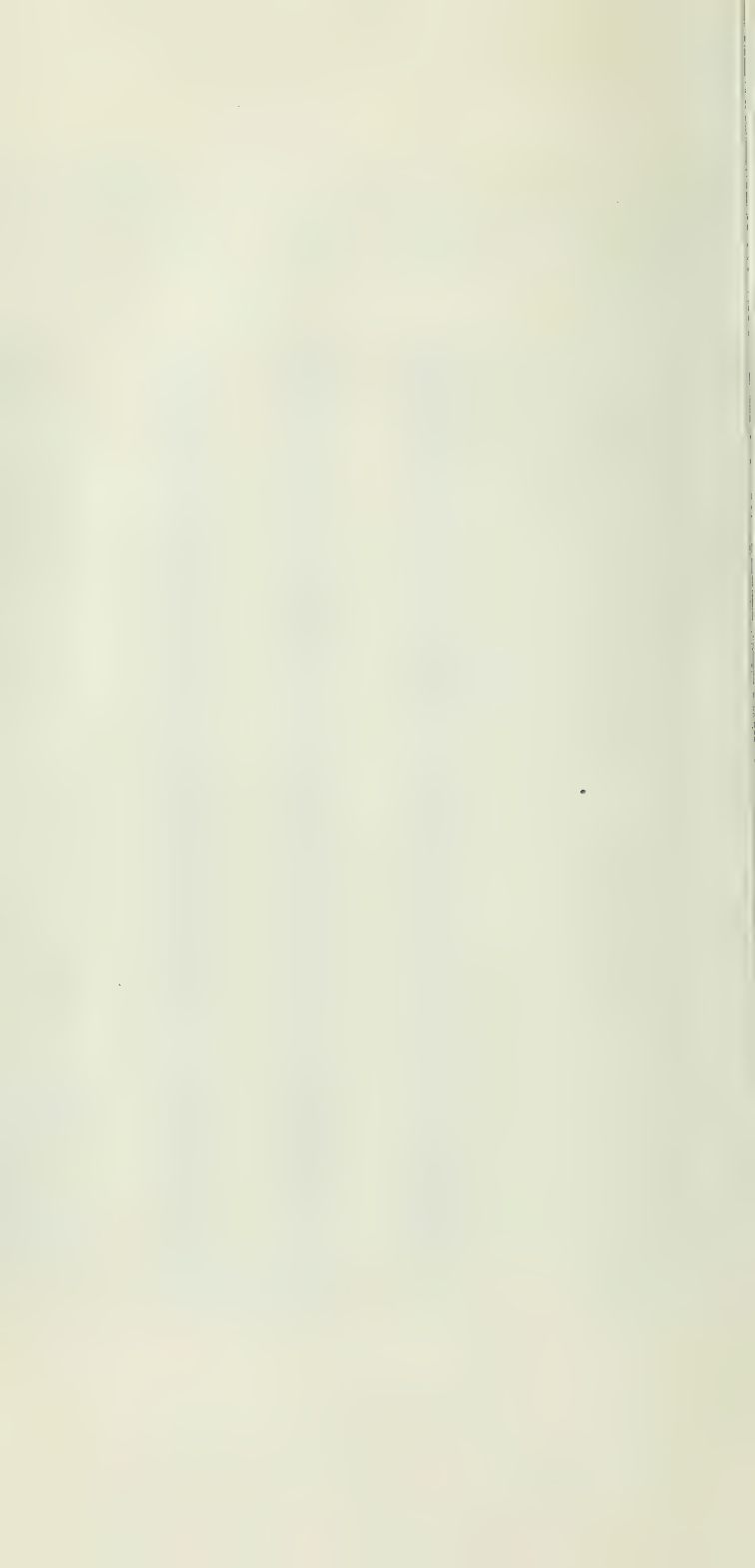
Value of Property in, and Indebtedness of Each County for the Year 1923, and Rates of Taxation.
(No rate for State purposes this year.)

Counties	Classification	Number of acres of land assessed	Value of real estate	Value of improvements on real estate	Value of personal property	Money and solvent credits	Value of nonoperative property	Value of property assessed on operative roll	Total value of property as returned by auditors	Value of railroads as assessed by State Board of Equalization	Grand total of all property	Funded debt	Floating debt with estimated interest	Total county indebtedness	Total county rate of taxation on each \$100 (No state rate)
Alameda	3d class	449,808	\$157,087,790	\$91,942,000	\$49,311,991	\$2,300,219	\$300,642,000	\$33,087,600	\$333,729,600	\$8,656,405	\$342,386,005	\$70,000 00	\$11,402 20	\$81,402 20	Inside Outside \$1 55 \$1 95
Alameda	58th class	48,289	563,672	91,920	43,951		699,543	96,036	795,579		795,579		7,587 46	7,587 46	2 40 1 90
Alameda	45th class	303,370	3,704,902	1,920,428	904,999		6,530,329	642,127	7,172,456	401,950	7,574,406				2 42 2 86
Alameda	22d class	901,638	23,933,939	6,721,880	4,093,239	24,009	34,773,067	2,698,415	37,471,482	5,348,318	42,819,800	1,800,000 00		1,800,000 00	2 43 2 83
Alameda	49th class	540,902	5,071,065	1,459,390	857,960	250	7,388,665	481,985	7,870,650	765,990	8,636,640				1 50 2 10
Alameda	42d class	630,575	15,734,455	2,807,915	3,243,499	21,800	21,807,669	530,490	22,338,159	3,752,747	26,090,906	236,000 00		236,000 00	1 77 2 18
Alameda	13th class	459,670	31,500,965	30,022,745	18,913,905	76,290	80,513,905	3,254,970	83,768,875	7,232,010	91,000,885	2,361,000 00		2,361,000 00	1 65 2 00
Alameda	54th class	228,020	9,384,830	497,920	765,241		10,647,991	35,300	10,683,291		10,683,291				2 30 2 70
Alameda	48th class	680,467	7,141,390	1,629,280	1,458,500	1,600	10,230,770	369,420	10,600,190	1,510,200	12,110,390				2 10 2 50
Alameda	4th class	2,178,000	98,551,905	43,988,825	27,865,640	704,891	171,111,261	13,081,400	184,192,661	14,450,603	198,643,264	4,670,000 00		4,670,000 00	1 30 1 90
Alameda	38th class	636,370	17,466,176	2,667,133	3,025,461	22,340	23,181,110	595,521	23,776,631	3,993,526	27,770,157	420,000 00		420,000 00	2 55 3 20
Alameda	20th class	1,697,054	26,538,105	4,965,655	6,857,467	196,232	38,557,459	1,118,265	39,675,724	3,818,370	43,494,094				1 69 2 06
Alameda	17th class	1,206,966	28,615,412	6,359,554	6,501,136		41,476,102	3,280,820	44,756,922	5,260,876	50,017,798	1,792,500 00	31,293 73	1,823,793 73	1 40 1 60
Alameda	47th class	270,368	6,954,814	2,331,055	1,679,834	20,430	10,986,133	1,043,693	12,029,826	5,765,671	17,795,497				1 69 2 05
Alameda	12th class	3,613,945	109,142,840	14,663,480	27,495,335	70,505	151,372,160	14,497,750	165,869,910	15,114,053	180,983,963	2,240,000 00		2,240,000 00	2 15 2 75
Alameda	51st class	843,436	16,832,065	4,066,370	3,696,850	320	24,595,605	851,290	25,446,895	3,753,341	29,200,236	456,000 00		456,000 00	1 80 2 20
Alameda	29th class	365,955	4,672,200	1,413,820	644,985	7,885	6,738,890	43,635	6,782,525		6,782,525				2 35 2 75
Alameda	54th class	975,972	7,510,380	1,336,120	3,660,550		12,707,056	196,141	12,903,197	3,906,949	16,810,146	100,000 00	1,684 58	100,000 00	2 35 2 75
Alameda	1st class	1,213,743	881,022,995	442,598,060	331,330,995	40,299,115	1,695,251,165	263,325,995	1,958,577,160	33,490,934	1,992,068,094	2,601,000 00	1,101,901 91	3,702,901 91	1 18 1 58
Alameda	37th class	840,351	15,585,375	2,763,920	2,076,645		20,425,940	896,646	21,322,586	3,118,943	24,441,529				2 00 2 40
Alameda	25th class	308,619	14,804,145	6,856,815	2,375,940	106,230	24,143,130	851,185	24,994,315	2,716,800	27,711,115				2 03 2 48
Alameda	53d class	402,058	3,187,941	588,111	807,410	4,841	4,588,303	50,431	4,638,734	810,462	5,449,196				3 00 3 50
Alameda	28th class	1,958,648	18,797,958	3,239,140	4,591,291	9,766	26,638,155	872,982	27,511,137	3,860,680	31,371,817	40,000 00	1,076 93	41,076 93	1 50 1 90
Alameda	27th class	1,187,000	20,578,260	5,059,480	5,690,293	36,995	31,365,037	628,380	31,991,417	5,984,634	37,976,051	1,210,000 00		1,210,000 00	2 38 2 90
Alameda	52d class	765,138	5,057,735	1,148,435	1,542,005	36,225	7,784,400	246,715	8,031,115	204,690	8,235,805	400,000 00		400,000 00	2 30 2 65
Alameda	57th class	176,169	1,686,345	207,775	394,530	4,650	2,373,300	925,460	3,298,760	1,296,381	4,595,141				2 00 2 40
Alameda	24th class	1,511,311	26,234,689	6,591,936	5,572,590		38,399,215	984,700	39,383,915	6,787,970	46,171,885	118,000 00		118,000 00	1 90 2 35
Alameda	31st class	411,009	11,956,580	6,263,915	3,613,282	6,910	21,840,687	481,766	22,322,453	3,274,302	25,596,755	500,000 00		500,000 00	2 03 2 48
Alameda	39th class	475,082	3,387,170	2,384,650	1,208,275	8,925	6,989,020	1,244,580	8,233,600	1,393,197	9,626,797				3 00 3 50
Alameda	10th class	431,788	65,385,235	32,754,430	46,152,030	6,750	144,298,445	8,093,465	152,391,910	8,363,121	160,755,031	1,332,000 00		1,332,000 00	1 50 1 90
Alameda	32d class	628,935	9,138,660	4,758,265	1,453,745	12,000	15,362,670	1,950,011	17,312,681	4,586,076	21,898,757				2 38 2 78
Alameda	50th class	550,412	8,396,099	1,076,000	2,877,635	7,930	12,357,724	4,891,755	17,249,479	2,387,876	19,637,355	75,100 00		75,100 00	1 65
Alameda	15th class	1,744,331	23,751,450	12,205,140	4,668,260		40,624,850	3,428,240	44,053,090	11,589,599	55,642,689	1,225,000 00		1,225,000 00	2 89 3 49
Alameda	7th class	605,308	68,556,625	34,005,580	16,492,895	1,116,555	120,171,665	16,175,760	136,347,415	6,564,721	142,912,136	2,777,500 00	13,196 00	2,790,696 00	1 83 2 26
Alameda	43d class	651,154	8,229,395	2,544,405	2,438,225		13,212,025	522,705	13,734,730	977,608	14,712,338	190,000 00		190,000 00	2 43 2 70
Alameda	9th class	2,475,020	33,047,770	18,897,985	7,026,130	31,400	59,003,285	10,591,610	69,594,895	29,708,978	99,303,873	1,700,000 00	133,750 00	1,833,750 00	3 00 3 50
Alameda	5th class	1,197,592	54,983,755	16,023,500	12,843,093	334,868	84,185,216	7,172,752	91,357,968	3,610,815	94,968,783	3,545,000 00		3,545,000 00	2 56 3 28
Alameda	2d class	29,760	303,170,530	230,371,461	94,976,541	15,644,121	644,162,653	271,916,536	916,079,189	598,381	916,677,570	68,563,600 00		68,563,600 00	3 47
Alameda	8th class	870,252	62,127,110	26,211,370	14,093,820	533,910	102,966,210	7,849,746	110,815,956	8,929,574	119,745,530	1,300,000 00		1,300,000 00	2 00 2 60
Alameda	30th class	1,684,595	20,045,745	5,245,720	7,395,955		32,687,420	1,004,210	33,691,630	3,816,894	37,508,524	1,480,000 00		1,480,000 00	2 07 2 50
Alameda	21st class	305,725	22,980,360	11,964,210	2,775,810	320,800	38,041,180	1,843,637	39,884,817	1,828,701	41,713,518	1,164,500 00	213 80	1,164,713 80	2 45 2 98
Alameda	18th class	1,038,484	27,992,140	13,991,075	12,282,350	5,750	54,271,315	2,689,580	56,960,895	6,288,347	63,249,242	230,000 00		230,000 00	1 70 2 30
Alameda	6th class	753,257	53,788,130	34,283,675	13,049,275	740,730	101,861,810	11,486,505	113,348,315	5,003,689	118,352,004	250,000 00		250,000 00	1 72 2 15
Alameda	26th class	259,634	12,255,700	7,110,475	2,690,245	65,180	22,121,600	1,296,465	23,418,065	2,326,252	25,744,317	929,000 00		929,000 00	3 25 3 90
Alameda	35th class	1,536,778	10,030,965	2,839,425	2,599,395	4,500	15,474,285	3,649,190	19,123,475	3,185,684	22,309,159				2 85 3 35
Alameda	56th class	331,331	1,858,815	474,605	303,365	1,300	2,638,085	78,850	2,716,935	258,766	2,975,701				2 25 2 75
Alameda	33d class	1,941,219	13,607,715	3,529,730	3,683,890	200	20,821,535	2,068,540	22,890,075	5,987,814	28,877,889				1 95 2 55
Alameda	19th class	529,772	17,490,312	8,458,255	4,310,874	2,719	30,262,160	2,057,650	32,319,810	4,257,212	36,577,022	120,000 00		120,000 00	1 70 2 10
Alameda	14th class	925,045	25,310,105	12,403,170	5,383,625	97,690	43,194,590	2,035,715	45,230,305	5,835,950	51,066,255	1,634,000 00		1,634,000 00	2 98 3 38
Alameda	16th class	870,505	32,560,795	11,376,575	7,874,640	146,165	51,958,175	2,372,340	54,330,515	5,189,827	59,520,342	1,376,000 00		1,376,000 00	1 70 2 10
Alameda	41st class	374,513	13,025,570	2,373,685	2,518,415	31,400	17,949,070	427,963	18,377,033	3,514,101	21,891,134	824,000 00		824,000 00	2 60 3 20
Alameda	36th class	1,377,164	10,787,360	2,837,905	3,143,330	77,515	16,846,610	1,002,280	17,848,890	2,494,064	20,342,954	783,000 00		783,000 00	2 37 2 80
Alameda	55th class	624,047	2,612,130	522,530	3,438,770	4,165	3,438,770	72,835	3,511,605	3,893,835					3 50
Alameda	11th class	1,457,242	41,522,405	17,620,285	9,386,795	650	68,530,135	8,161,310	76,691,445	11,168,695	87,860,140	2,200,000 00		2,200,000 00	2 35 2 95
Alameda	46th class	463,500	4,910,925	2,037,260	1,535,701		8,483,886	2,649,989	11,133,875	828,080	11,961,955				2 61 3 11
Alameda	23d class	639,168	35,903,120	9,553,730	5,008,254	8,400	50,473,504	1,756,328	52,229,832	5,474,135	57,703,967	1,726,000 00		1,726,000 00	2 14 2 39
Alameda	31th class	602,248	18,036,115	4,447,705	3,926,230	6,000	26,416,050	1,042,335	27,458,385	3,240,095	30,698,480	1,140,000 00	987,988 83	2,127,988 83	2 35 2 95
Alameda	40th class	376,218	9,181,125	4,043,840	3,481,760	24,380	16,731,105	962,270	17,693,375	1,970,173	19,663,548				2 20 2 60
Totals		50,571,430	\$2,583,372,259	\$1,230,327,208	\$815,419,112	\$63,185,506	\$4,692,304,085	\$725,662,270	\$5,417,966,355	\$298,819,460	\$5,716,785,815	\$113,833,200 00	\$2,290,095 44	\$116,123,295 44	

STATEMENT No. 17.

Value of Property in, and Indebtedness of, Each County for the Year 1924, and Rates of Taxation. (No Rate for State Purposes This Year).

Counties	Classification	Number of acres of land assessed	Value of real estate	Value of improvements on real estate	Value of personal property	Money and solvent credits	Value of nonexemptive property	Value of property assessed on operative roll	Total value of property as returned by county auditors	Value of railroads as assessed by State Board of Equalization	Grand total of all property	Funded debt	Floating debt with estimated interest	Total county indebtedness	Total county rate of taxation on each \$100 (No state rate)	
															Inside \$1 52	Outside \$1 92
Alameda	3d class	448,903	\$165,020,675	\$105,500,455	\$56,799,689	\$2,502,148	\$329,012,967	\$35,301,495	\$365,214,372	\$9,255,580	\$374,469,952	\$300,000 00	\$43,009 13	\$343,009 13		
Alpine	58th class	48,455	25,335	9,180	61,669		72,843	176,036	896,878		896,878					1 00
Amador	45th class	307,225	3,874,766	1,040,573	915,390		6,730,729	634,826	7,365,555	442,145	7,807,700				2 20	2 60
Butte	22d class	910,370	24,302,353	7,067,380	5,270,035	10,405	36,680,773	2,815,040	39,525,813	5,652,943	45,178,756	1,800,000 00		1,800,000 00	2 29	2 73
Calaveras	49th class	530,331	4,852,825	1,518,300	1,021,760	135	7,393,020	648,375	8,041,395	800,515	8,841,910				2 43	2 99
Colusa	42d class	630,575	15,788,075	2,036,510	3,004,986	27,000	21,736,571	596,906	22,333,477	4,121,434	26,474,911	828,000 00		828,000 00	1 50	2 10
Contra Costa	13th class	458,407	31,448,575	29,016,805	25,488,540	78,250	86,032,360	3,066,910	89,099,470	8,003,492	97,102,962	2,261,000 00		2,261,000 00	1 57	1 98
Del Norte	54th class	216,459	9,219,778	471,940	726,082		10,418,870	56,100	10,474,770		10,474,770				185,000 00	2 45
El Dorado	48th class	671,300	7,205,140	1,682,110	1,338,435	4,700	10,230,385	972,880	11,203,265	1,661,220	12,864,485	88,000 00		88,000 00	2 40	2 40
Fresno	41st class	2,178,000	99,031,350	47,012,600	25,223,776	518,151	171,785,877	16,646,380	188,432,257	15,958,409	204,390,666	4,540,000 00		4,540,000 00	1 80	2 10
Glen	38th class	636,370	15,670,455	4,635,167	2,689,872	6,650	23,002,144	580,267	23,582,411	4,396,741	27,979,152	405,000 00		405,000 00	1 30	1 85
Humboldt	20th class	1,710,938	36,772,135	7,017,325	7,973,467	347,399	52,110,326	1,252,271	53,362,597	3,950,654	57,322,251				1 95	2 50
Imperial	17th class	1,172,028	28,307,639	6,445,616	7,252,798		42,006,083	3,560,135	45,566,218	5,802,801	51,369,019	1,785,000 00	11,976 09	1,796,976 09	1 69	2 00
Inyo	47th class	270,963	7,000,250	2,034,055	1,733,790	24,000	11,401,085	1,388,450	12,789,535	18,977,013	30,676,558		599 65	309 65	1 40	1 80
Kern	12th class	3,700,494	92,095,050	18,240,945	16,063,340	51,345	157,354,280	14,391,145	171,745,425	10,576,313	188,321,938	1,910,000 00		1,910,000 00	1 25	1 40
Kings	29th class	816,315	17,588,555	4,277,985	3,971,462	1,200	25,839,202	728,695	26,567,897	4,216,272	30,784,169	429,000 00		429,000 00	2 00	2 40
Lake	51st class	362,341	4,860,490	1,478,780	651,475	7,535	6,998,280	51,815	7,050,095		7,050,095	10,000 00		10,000 00	1 79	2 19
Lassen	44th class	982,182	7,496,003	1,905,914	3,716,815		13,118,732	197,947	13,316,679	4,026,921	17,343,600	100,000 00		100,000 00	1 93	2 33
Los Angeles	1st class	1,242,197	1,316,784,460	564,902,005	441,609,635	51,854,455	2,375,130,555	305,627,320	2,680,777,875	35,545,930	2,716,323,805	5,750,000 00	1,516,465 70	7,266,465 70	1 12	1 46
Madera	37th class	852,380	16,780,133	3,107,347	2,196,220		22,083,700	1,922,603	24,006,303	3,305,442	27,401,745				1 55	1 90
Marin	25th class	307,080	11,014,270	7,662,570	7,134,370	24,195	25,294,505	935,735	26,230,240	2,811,800	29,042,100				2 35	2 75
Mariposa	63d class	411,878	3,151,181	370,047	902,295	3,375	4,036,098	57,323	4,093,421	810,462	5,503,883				2 40	2 40
Mendocino	28th class	1,787,012	18,095,525	3,545,760	5,143,267		26,784,552	1,673,524	28,458,076	4,006,216	32,464,292	37,500 00	1,807 26	39,307 26	2 00	2 40
Merced	27th class	1,192,000	20,866,830	5,519,230	5,814,145	26,340	32,226,545	681,000	32,907,545	6,518,281	39,425,826	1,190,000 00		1,190,000 00	2 40	2 80
Monterey	62d class	769,204	5,074,500	1,118,225	1,511,685		7,770,405	269,635	8,040,040	170,575	8,210,615	400,000 00		400,000 00	2 25	2 55
Mono	57th class	161,031	1,734,470	238,305	473,325	2,080	2,448,350	984,630	3,433,030	1,338,200	4,771,230					1 90
Nevada	24th class	1,518,241	26,283,149	7,011,655	6,214,955		39,509,759	1,062,812	40,572,571	7,455,527	48,028,098	66,000 00		66,000 00	1 88	2 28
Napa	31st class	412,187	11,993,955	2,758,000	2,196,410	6,000	15,206,410	536,335	15,742,745	3,356,955	19,099,695	500,000 00		500,000 00	1 92	2 37
Nevada	39th class	476,555	3,381,855	2,394,975	1,253,305	5,185	7,035,320	1,162,020	8,197,340	1,414,932	9,612,292				2 90	3 40
Orange	10th class	420,378	67,457,225	36,187,325	50,590,030	1,300	154,244,590	10,041,675	164,286,265	9,009,996	173,296,261	1,264,000 00		1,264,000 00	1 35	1 75
Placer	32d class	612,491	9,120,530	4,909,795	1,558,666	12,000	15,600,991	1,930,011	17,531,002	4,753,701	22,284,703				2 58	2 98
Plumas	50th class	552,239	8,429,910	922,130	3,334,285	5,625	12,691,950	4,980,715	17,681,665	2,674,634	20,356,299	75,100 00		75,100 00		1 65
San Joaquin	15th class	1,788,201	24,097,130	15,212,510	14,411,880	300	44,652,060	3,926,850	48,578,910	12,684,984	61,263,894	1,220,000 00		1,220,000 00	2 07	3 27
Sacramento	7th class	593,153	69,805,007	36,917,630	16,427,540	857,640	124,007,817	17,106,120	141,203,937	7,004,667	148,208,604	1,190,000 00	45,909 00	1,235,909 00	1 97	2 40
San Benito	43d class	665,280	8,265,140	2,215,345	2,204,580		13,185,665	608,345	13,794,010	1,077,826	14,871,836	180,000 00		180,000 00	2 18	2 45
San Bernardino	9th class	2,503,882	37,479,725	21,158,370	7,552,440	24,220	66,214,755	12,242,980	78,457,735	30,127,538	108,585,273	1,650,000 00	136,250 00	1,786,250 00	2 75	3 25
San Diego	5th class	1,201,785	56,172,675	18,778,015	13,533,878	327,755	88,312,323	9,213,455	97,525,778	4,124,396	101,650,174	3,433,000 00		3,433,000 00	2 56	3 28
San Francisco	2d class	29,760	309,976,590	252,747,908	104,736,655	16,638,757	684,090,920	304,568,245	988,659,165	658,737	989,326,902	76,306,000 00		76,306,000 00	3 47	
San Jose	8th class	902,806	61,725,306	27,667,675	13,594,938	436,880	103,424,889	6,800,238	110,225,127	9,732,656	120,017,783	1,350,000 00		1,350,000 00	2 00	2 34
San Luis Obispo	30th class	1,096,379	20,051,630	5,542,680	7,600,335		33,194,845	991,438	34,186,283	1,162,726	35,349,009	1,426,000 00		1,426,000 00	1 92	2 35
San Mateo	21st class	305,000	23,262,435	12,921,270	2,812,600	300,600	39,335,905	1,947,230	41,283,135	1,996,682	43,279,817	1,121,000 00	725 37	1,121,725 37	2 47	2 97
Santa Barbara	18th class	1,045,586	12,138,405	5,666,955	5,330,780	7,300	57,109,525	6,865,533	64,014,305	6,865,533	70,879,838	220,000 00		220,000 00	1 60	2 10
Santa Clara	4th class	754,235	53,983,260	37,167,535	12,862,097	573,790	104,586,682	9,808,670	114,395,352	5,494,851	119,890,203	240,000 00		240,000 00	1 70	2 13
Santa Cruz	26th class	259,676	12,275,485	7,339,000	2,609,135	8,255	12,991,875	1,299,685	25,591,560	2,558,818	28,150,378	873,000 00		873,000 00	3 25	3 80
Shasta	15th class	1,512,930	10,239,685	2,984,845	2,450,345	2,450	16,132,325	3,565,515	19,724,840	3,302,798	23,027,638				2 00	3 00
Sierra	50th class	336,698	1,924,325	501,780	493,140	2,050	2,921,495	79,550	3,001,045	284,067	3,285,112				2 25	2 75
Siskiyou	33d class	1,901,099	10,129,760	6,784,835	3,834,055		1,880,395	22,936,850	6,206,203	29,143,053					1 93	2 53
Solano	13th class	521,975	17,512,908	8,520,985	4,282,784	6,350	30,323,027	1,433,639	31,756,666	4,619,264	36,405,950	110,000 00		110,000 00	1 70	2 10
Stanislaus	14th class	928,250	25,207,100	12,842,940	5,203,785	5,960	43,259,845	1,868,055	45,127,900	6,148,225	51,276,125	1,570,000 00		1,570,000 00	2 96	3 36
Sutter	16th class	870,500	32,601,000	12,847,870	8,301,830	100,160	53,347,950	4,369,075	57,717,025	5,596,139	63,313,164	1,347,000 00		1,347,000 00	1 60	2 00
Tehama	41st class	374,513	12,881,830	2,510,830	2,517,365	3,100	17,943,180	426,327	18,369,507	3,793,914	22,163,421	803,000 00		803,000 00	2 80	3 20
Tehama	36th class	1,384,382	10,809,975	2,981,795	3,225,520		17,120,000	18,096,095	35,216,095	2,642,089	37,858,184	753,000 00		753,000 00	2 30	2 70
Trinity	55th class	605,106	2,562,540	206,200	510,750	4,345	3,373,835	74,065	3,447,900	397,348	3,845,248					3 50
Tulare	11th class	1,490,906	41,277,690	18,716,080	8,981,580	1,200	68,976,550	8,475,630	77,452,180	12,441,856	89,894,036	2,200,000 00		2,200,000 00	2 15	2 65
Tuolumne	46th class	403,500	5,276,322	2,205,460	1,442,503		8,924,285	2,855,240	11,779,530	705,730	12,485,260				2 61	3 11
Ventura	23d class	598,754	35,088,030	10,301,350	1,971,795	7,000	51,268,175	2,262,480	53,530,655	6,027,327	59,557,982	1,672,000 00		1,672,000 00	1 77	2 02
Yolo	34th class	597,088	4,650,375	4,258,025	4,186,696		26,927,190	1,086,875	28,014,065	5,386,161	33,400,226	1,130,000 00	944,676 54	2,074,676 54	2 30	2 90
Yuba	40th class	366,192	9,154,675	4,322,515	4,222,515	9,025	16,845,140	1,449,295	18,294,435	2,124,404	20,418,839				2 30	2 70
Totals		50,530,122	\$3,037,325,212	\$1,432,510,557	\$974,898,0											



STATEMENT No. 15—Concluded.

valuation of Real and Personal Property, and the Rate of Taxation (for State Purposes) on Each One Hundred Dollars, from the Organization of the State Government to the Year 1924, inclusive. (Table Revised and Corrected in 1910.)

Year	Total assessed value of property in California	Value of personal property including money	Percentage of personal property	State rate of taxation
15	\$3,314,492,798	\$578,775,844	17.46	None
16	3,577,877,764	765,607,899	21.40	None
17	3,717,087,414	845,366,375	22.74	None
18	3,806,257,623	898,537,594	23.60	None
19	4,069,449,770	1,009,278,448	24.80	None
20	4,551,583,324	1,184,286,428	26.02	None
21	4,921,786,485	1,271,185,663	25.83	None
22	5,135,925,963	1,247,706,973	24.29	None
23	5,716,785,815	1,445,219,741	25.28	None
	6,657,797,880	1,049,939,540	15.77	None

EXPLANATION.—The excessive increase in personal property for 1913 over 1912 is due to Los Angeles, San Francisco and other counties assessing franchises as personal property and Kern County switching approximately \$18,000,000 on oil wells from real estate and improvements to personal property. In 1924 Kern County returned the oil well assessments to the real estate and improvements column on her rolls.

STATEMENT No. 18.

Showing Collection of Taxes as Levied by the State Board of Equalization under Section 14, Article XIII, of the Constitution, for the Year Ending June 30, 1923.

	Total taxes levied	Total taxes collected	Penalties collected	Taxes delinquent	Penalties delinquent	Total delinquency	Duplications and illegal levies	Lien taxes	Taxes collected on 1922 assessment roll during 73d fiscal year
I. Public service corporations taxed on percentage basis:									
Railroad companies (steam).....	\$11,751,822 44	\$9,297,020 84	\$127 33	\$2,454,343 58	\$218 75	\$2,454,562 33	\$458 02		
Railroad companies (electric).....	2,953,495 72	2,951,824 40	2,184 11	1,671 32	208 91	1,880 23			
Gas and electric companies.....	7,668,847 54	7,643,170 95	1,025 52	24,834 09	1,360 33	26,194 42	842 50		
Telephone and telegraph companies.....	1,891,383 40	1,891,344 46	228 64	38 94	4 86	43 80			
Car companies.....	253,452 40	253,452 40							
Express companies.....	107,999 56	107,999 56							
National banks.....	1,649,270 44	1,637,869 01	1,012 55	11,050 07	1,386 12	12,436 19	351 36		
State and savings banks.....	2,135,098 72	2,102,418 50	2,201 15	23,795 16	3,073 13	23,868 29	6,635 06		\$2,250 00
Insurance companies.....	3,259,747 64	3,246,224 76	2,568 91	11,245 69	1,378 97	12,523 66	2,277 19		
II. Public service corporations (not operating taxed on franchise):									
Gas and electric companies.....	1,804 00	1,796 00	3 90	8 00	1 00	9 00			
Telephone and telegraph companies.....	1,268 00	1,268 00	2 20						
Insurance companies.....	208 00	208 00	3 40	24 00	3 00	27 00			
III. General corporations (franchise taxes):									
Oil companies.....	992,044 00	990,968 00	360 80	1,036 00	123 10	1,159 10		\$2,700 00	40 00
Water companies.....	69,480 00	69,036 00	179 40	376 00	43 80	419 80	20 00	108 00	48 00
Mining companies.....	44,792 00	43,894 00	200 50	920 00	110 50	1,030 50		432 00	68 00
Building and loan companies.....	48,484 00	48,484 00	75 00						
General corporations including all met-									
candle and all others not named									
above.....	1,956,312 00	1,932,550 00	7,479 00	22,438 00	2,604 35	25,042 35	144 00	8,198 00	1,180 00
Totals.....	\$34,785,701 86	\$32,219,606 88	\$17,746 01	*\$2,551,780 85	\$10,516 82	\$2,559,196 67	\$10,728 13	\$11,438 00	\$3,586 00

Total taxes and penalties collected on 1922 assessment roll during seventy-fourth fiscal year.....\$32,237,352 89
 Taxes not appearing on the assessment roll but due and collected, Occidental Life Insurance Company.....363 08
 Total lien taxes collected in connection with corporations reviving.....11,438 00

Total collections 1922 assessment.....\$32,249,153 97
 Total collections as shown by the various assessment rolls during the fiscal year ending June 30, 1923:
 Taxes and penalties collected on 1912 assessment roll.....\$50 26
 Taxes and penalties collected on 1913 assessment roll.....5 63
 Taxes and penalties collected on 1914 assessment roll.....49 51
 Taxes and penalties collected on 1915 assessment roll.....35 63
 Taxes and penalties collected on 1916 assessment roll.....204 30
 Taxes and penalties collected on 1917 assessment roll.....7,106 74
 Taxes and penalties collected on 1918 assessment roll.....16,733 56
 Taxes and penalties collected on 1919 assessment roll.....428 25
 Taxes and penalties collected on 1920 assessment roll.....1,544 43
 Taxes and penalties collected on 1921 assessment roll.....8,044 90
 Taxes and penalties collected on 1922 assessment roll.....32,249,153 97
 Taxes collected on 1923 assessment roll during seventy-fourth fiscal year.....9,956 14

Collections on 1922 petroleum and gas assessment roll during seventy-fourth fiscal year:
 Total levy.....\$184,994 13
 Amount collected.....184,421 84
 Total 1922 petroleum and gas charges collected.....\$184,421 84
 Total penalties collected.....121 08
 Total collections on 1922 assessment roll.....\$184,543 52
 Total collections on 1921 assessment roll.....448 98
 Total collections on 1920 assessment roll.....585 83
 Total collections on 1919 assessment roll.....8 78
 Total collections on 1918 assessment roll.....9 37
 Total collections on 1917 assessment roll.....298 70
 Total collections on 1916 assessment roll.....5 90

Total actual collections.....\$185,901 08

*\$2,452,593.58 of the delinquent railroad taxes as shown, represents the amount which the Controller was restrained from collecting by a Federal Court order, pending decision as to the validity of the said assessment. If decision is favorable to the state, penalties as provided by law will accrue.

STATEMENT No. 19.

Showing Collection of Taxes as Levied by the State Board of Equalization Under Section 14, Article XIII, of the Constitution, for the Year Ending June 30, 1924.

	Total taxes levied	Total taxes collected	Penalties collected	Taxes delinquent	Penalties delinquent
I. Public service corporations taxed on percentage basis:					
Railroad companies (steam).....	\$11,861,484 54	\$9,392,156 57	\$60 52	\$2,469,327 97	\$78 50
Railroad companies (electric).....	2,877,478 54	2,875,395 95	233 89	2,082 59	203 01
Gas and electric companies.....	7,983,562 56	7,921,323 42	3 92	760 96	95 11
Telephone and telegraph companies.....	2,206,419 25	2,206,181 50	378 18	272 88	22 68
Car companies.....	256,112 24	256,112 24			
Express companies.....	102,381 78	102,381 78			
National banks.....	1,500,800 50	1,573,496 12	835 82	25,030 12	3,241 28
State and savings banks.....	2,248,825 23	2,236,176 36	844 61	5,506 04	688 26
Insurance companies.....	3,645,331 32	3,516,229 39	2,454 12	479 38	23 96
II. Public service corporations (not operating taxed on franchises):					
Railroad companies (steam).....	1,316 00	1,316 00	5 10		
Gas and electric companies.....	1,328 00	1,028 00	21 00	300 00	37 50
Telephone and telegraph companies.....	356 00	332 00	5 80	24 00	3 00
Express companies.....	16 00	16 00			
Insurance companies.....	336 00	216 00		120 00	15 00
III. General corporations (franchise taxes):					
Oil companies.....	959,354 00	957,664 00	595 50	1,430 00	157 20
Water companies.....	68,224 00	67,504 00	137 90	668 00	81 50
Mining companies.....	46,100 00	43,070 00	147 60	950 00	97 80
Building and loan corporations.....	64,312 00	64,304 00	62 65	8 00	1 00
General corporations including all mercantile and all others not named above.....	2,316,944 00	2,289,260 00	7,183 50	23,684 00	2,730 05
Totals.....	\$36,239,690 96	\$33,506,113 33	\$12,990 11	\$2,531,543 94	\$7,475 85

*\$2,467,757.96 of the delinquent railroad taxes as shown represents the amount which the Controller was restrained from collecting by a federal court order pending decision as to the validity of the said assessment. If decision is favorable to the state, penalties as provided by law will accrue.

	Total delinquency	Duplications and illegal levies	Taxes collected on 1923 assessment roll during 74th fiscal year	Paid by allowance of credit on moneys heretofore paid
I. Public service corporations taxed on percentage basis:				
Railroad companies (steam).....	\$2,469,388 49			
Railroad companies (electric).....	2,285 60			
Gas and electric companies.....	856 11	\$61,478 18		
Telephone and telegraph companies.....	295 56		\$14 87	
Car companies.....				
Express companies.....				
National banks.....	29,171 40			
State and savings banks.....	6,194 30	212 31		\$383 26
Insurance companies.....	503 34	45,865 31	6,749 27	181 25
Public service corporations (not operating taxed on franchises):				79,757 24
Railroad companies (steam).....				
Gas and electric companies.....	337 50			
Telephone and telegraph companies.....	27 00			
Express companies.....				
Insurance companies.....	135 00			
Oil companies.....				
Water companies.....	1,103 20	16 00		244 00
Mining companies.....	589 50			52 00
Building and loan corporations.....	1,639 80	72 00		8 00
General corporations including all mercantile and all others not named above.....	9 00			
Totals.....	26,414 05	1,112 00	2,888 00	
	\$2,538,949 85	\$111,755 80	\$9,956 14	\$80,321 75
II. Public service corporations (not operating taxed on franchises):				
Railroad companies (steam).....				
Gas and electric companies.....				
Telephone and telegraph companies.....				
Express companies.....				
Insurance companies.....				
Oil companies.....				
Water companies.....				
Mining companies.....				
Building and loan corporations.....				
General corporations including all mercantile and all others not named above.....				
III. General corporations (franchise taxes):				
Oil companies.....				
Water companies.....				
Mining companies.....				
Building and loan corporations.....				
General corporations including all mercantile and all others not named above.....				

STATEMENT No. 19—Concluded.

Showing Collection of Taxes as Levied by the State Board of Equalization Under Section 14, Article XIII, of the Constitution, for the Year Ending June 30, 1924.

Total taxes and penalties collected on 1923 assessment roll during seventy-fifth fiscal year.....	\$33,519,103 44
Total taxes not appearing on the assessment roll but due and collected, Glendale State Bank.....	1,662 26
Total lieu taxes collected in connection with corporations reviving.....	6,666 00
Total collections 1923 assessment.....	\$33,527,431 70
Total collections as shown by the various assessment rolls during the fiscal year ending June 30, 1924:	
Total taxes and penalties collected on 1912 assessment roll.....	\$11 26
Total taxes and penalties collected on 1913 assessment roll.....	5 63
Total taxes and penalties collected on 1914 assessment roll.....	21 75
Total taxes and penalties collected on 1915 assessment roll.....	511 14
Total taxes and penalties collected on 1916 assessment roll.....	110 93
Total taxes and penalties collected on 1917 assessment roll.....	317 72
Total taxes and penalties collected on 1918 assessment roll.....	237 00
Total taxes and penalties collected on 1919 assessment roll.....	350 22
Total taxes and penalties collected on 1920 assessment roll.....	637 50
Total taxes and penalties collected on 1921 assessment roll.....	4,422 99
Total taxes and penalties collected on 1922 assessment roll.....	8,745 25
Total taxes and penalties collected on 1923 assessment roll.....	33,527,431 70
Taxes collected on 1924 assessment roll during seventy-fifth fiscal year.....	1,360 00
Total actual collections.....	\$33,544,172 09
Collections on 1923 petroleum and gas assessment roll during seventy-fifth fiscal year:	
Total levy.....	\$167,062 44
Amount collected.....	166,368 97
Amount of taxes unpaid.....	\$893 47
Amount of penalties unpaid.....	79 81
Total amount unpaid.....	\$773 28
Total 1923 petroleum and gas charges collected.....	\$166,368 97
Total penalties collected.....	297 59
Total collections on 1923 assessment roll.....	\$166,666 56
Total collections on 1922 assessment roll.....	189 16
Total collections on 1921 assessment roll.....	12 15
Total collections on 1920 assessment roll.....	328 31
Total actual collections.....	\$167,196 18

STATEMENT No. 19-A.

Collections Under Motor Vehicle Fuel License Act, Chapter 267, Laws of 1923,
Effective October 1, 1923.

Gallons sold during quarter ending December 31, 1923.....	150,918,329 1/4
Assessment at 2 cents per gallon.....	\$3,018,366 59
Amount received.....	*2,937,634 17
Amount unpaid.....	\$80,732 42

The delinquency is represented as follows:

	Assessed	Paid	Unpaid
Angeles Snowolene Refining Company.....	\$26,937 26		\$26,937 26
Richfield Oil Company.....	147,380 80	\$93,585 00	53,795 36
Total unpaid.....			\$80,732 62

*One company overpaid their tax 20 cents which was ordered into the treasury in error and not found in time to correct.

Gallons sold during quarter ending March 31, 1924.....	155,557,272
Assessment at 2 cents per gallon.....	\$3,111,145 44
Amount received.....	2,977,715 96
Amount unpaid.....	\$133,429 48

The delinquency is represented as follows:

	Assessed	Paid	Unpaid
Angeles Snowolene Refining Company.....	\$7,054 48		\$7,054 48
Brown Process Company.....	38,576 40		38,576 40
Crystal Petroleum Products Corporation.....	8,010 18		8,010 18
Richfield Oil Company.....	138,184 60	\$71,244 12	66,940 48
Sterling Refining Company.....	12,202 14	6,017 44	6,184 70
Orange Belt Oil Refining Company.....	2,933 82		2,933 82
Peacock Refining Company.....	6,729 42	3,000 00	3,729 42
Total unpaid.....			\$133,429 48

Total number of gallons reported sold in seventy-fifth fiscal year.....	306,475,601 1/4
Total assessment.....	\$6,129,512 04
Total collection.....	5,915,350 13
Total delinquency.....	\$214,261 91

Sixty-seven oil companies reported and were assessed for the quarter ending December 31, 1923, while sixty-five oil companies reported and were assessed for the quarter ending March 31, 1924.

Bond Refunds Paid to Counties and Municipalities Under Chapter 335, Statutes of 1911.

TABLE I. *Bond refunds paid to counties for the years 1922-1923 and 1923-1924.*

County	1922-23			1923-24		
	Refunds paid for county purposes	Refunds paid for school districts	Total refund	Refunds paid for county purposes	Refunds paid for school districts	Total refund
Alameda		\$10,738 50	\$10,738 50		\$12,038 16	\$12,038 16
Contra Costa	\$754 33	1,223 20	1,977 53	\$1,571 12	1,195 82	2,766 94
Fresno		1,046 32	1,046 32		427 46	427 46
Glenn		788 30	788 30		788 98	788 98
Humboldt		236 70	236 70		143 40	143 40
Imperial		996 58	996 58		1,765 73	1,765 73
Inyo		282 86	282 86		287 67	287 67
Kern	8,148 58	774 56	8,923 14	8,304 59	138 37	8,442 96
Lake	14 92		14 92	15 29		15 29
Los Angeles	9,560 15	16,210 18	25,770 33	4,491 49	45,278 46	49,769 95
Marin		711 98	711 98		542 12	542 12
Mendocino	564 74		564 74	578 46		578 46
Monterey		83 86	83 86		80 53	80 53
Napa		396 13	396 13		259 20	259 20
Orange		1,158 13	1,158 13		572 25	572 25
Placer		478 92	478 92		665 50	665 50
Plumas	3,280 62	17 50	3,298 12	3,253 90	41 50	3,295 40
Riverside	2,940 30	3,057 13	5,997 43	1,467 40	3,098 84	4,566 24
Sacramento	14,787 27	306 82	15,094 09	13,927 44	432 11	14,359 55
San Benito		90 75	90 75		52 73	52 73
San Bernardino		8,517 59	8,517 59		661 61	661 61
San Diego	2,939 20	3,805 55	6,744 75	3,136 07	4,222 61	7,358 68
San Joaquin	5,584 23	120 84	5,705 07	6,023 54	151 60	6,175 14
San Luis Obispo		935 68	935 68		573 61	573 61
San Mateo	607 08	1,450 40	2,057 48	566 32	1,229 86	1,796 18
Santa Barbara	1,205 21	894 58	1,099 79	1,230 56	356 34	586 90
Santa Clara	1,595 26	1,586 18	3,181 44	1,642 61	1,360 91	3,003 52
Shasta		87 60	87 60			
Sierra		158 46	158 46		79 75	79 75
Siskiyou		9 12	9 12		10 03	10 03
Solano	2,631 94	391 18	3,023 12	2,810 86	401 84	3,212 70
Sonoma	2,803 78	941 47	3,745 25	2,858 93	768 70	3,627 63
Stanislaus		1,668 83	1,668 83		2,672 91	2,672 91
Tulare		4,273 94	4,273 94		3,589 67	3,589 67
Tuolumne		152 51	152 51		155 32	155 32
Ventura		713 70	713 70		517 66	517 66
Yolo		78 36	78 36			
Yuba		351 65	351 65		482 20	482 20
Totals	\$56,417 61	\$64,736 06	\$121,153 67	\$50,878 58	\$85,043 45	\$135,922 03

¹Road district bond.

Bond Refunds Paid to Counties and Municipalities Under Chapter 335, Statutes of 1911.

TABLE II. Bond refunds paid to municipalities for the years 1922-1923 and 1923-1924.

Cities	1922-23			1923-24		
	Operative assessment subject to past bond taxes	Past bond tax rate	Refund	Operative assessment subject to past bond taxes	Past bond tax rate	Refund
Alameda	\$2,045,445	.1319	\$2,697 94	\$2,070,120	.1254	\$2,395 93
Alhambra	890,844	.058	516 68	915,319	.040	366 13
Anaheim	384,243	.0632	242 83	464,275	.0469	217 74
Antioch	84,034	.1351	113 53	87,145	.1146	99 87
Arcata	47,123	.115	54 19	59,369	.11	65 30
Auburn	151,128	.04	60 45	110,180	.036	39 66
Azusa	233,937	.218780	511 81	229,538	.197473	453 28
Bakersfield	1,371,809	.03	555 06	1,595,955	.03	478 78
	717,540	.02				
Belvedere	4,700	.36	16 92	5,375	.61	32 78
Benicia	88,906	.30	266 72	89,811	.30	269 43
Berkeley	3,006,755	.04	1,202 68	3,280,140	.03	984 04
Biggs	9,780	.20	19 56	42,335	.24	101 58
Brawley	163,630	.1216	198 97	185,392	.0838	155 36
Chico	211,334	.33	697 40	243,619	.30	730 85
Claremont	296,976	.061	181 16	284,866	.060	170 92
Cloverdale	44,045	.32	140 94	44,822	.22	98 60
Colton	732,513	.55	4,028 82	739,292	.30	2,217 88
Colusa				65,601	.30	196 80
Compton	265,075	.10	265 07	300,015	.05	150 00
Corona	387,800	.16	620 48	448,081	.15	672 12
Coronado	161,327	.14	225 86	171,408	.13	222 83
El Centro	237,526	.12166	313 31	276,900	.09386	259 89
El Paso de Robles	184,515	.10	184 52			
Elsinore	110,201	.16	176 32	189,464	.14	265 25
Eureka	640,883	.11	704 97	640,883	.11	704 97
Fairfield	29,724	.25	74 31	29,435	.20	58 87
Fresno	2,313,319	.052	1,323 68	2,313,694	.0054	
				2,626,989	.0481	1,388 52
Ferndale	3,700	.06	2 22	2,655	.10	2 66
Gilroy	152,413	.12	182 89	155,263	.11	170 78
Glendale	1,906,030	.01	190 60	1,933,864	.0157	303 61
Grass Valley	68,676	.125	85 85	68,513	.1250	85 64
Gridley	58,830	.54	317 68	58,565	.37	216 69
Hanford	226,014	.08	180 81	241,084	.06	144 65
Hayward	276,161	.119	328 63	276,161	.112	309 30
Healdsburg	68,237	.25	170 59	68,111	.20	136 22
Hollister	132,410	.13	172 12	132,810	.11	146 08
Holtville	84,650	.35	296 27	78,620	.22	172 96
Imperial	87,493	.66	577 45	86,599	.66	571 54
Lakeport	8,325	.78	64 93			
Lemoore	76,381	.11	84 02	77,065	.11	84 77
Lincoln	90,264	.28	252 74	89,228	.12	107 07
Livermore	168,767	.17	286 90	171,317	.16	274 10
Lompoc	170,336	.05	85 17	147,817	.15	221 72
Lodi	360,485	.174	627 23	350,662	.1500	525 99
Long Beach	5,081,989	.1801		5,766,357	.01648	
	7,597,091	.01633	2,155 86	7,767,249	.01517	2,128 55
	106,120,896	.00406		133,291,404	.004952	
	107,747,341	.03152		134,846,409	.027926	
	115,904,746	.00730		143,285,798	.009981	
Los Angeles	120,216,206	.13712	212,667 17	147,972,865	.098086	204,507 46
	1,930,422	.00540		1,815,074	.007223	
	2,134,778	.01085		1,606,057	.014109	
	1,481,580	.05125		1,362,049	.033033	
Los Banos	70,850	.20	141 70	67,979	.20	135 96
Los Gatos	111,971	.065	72 78	134,253	.06	80 55
Madera	159,399	.08	127 52	198,717	.14	278 20
Mayfield	99,881	.44	439 47	102,510	.42	430 54
Merced	406,152	.23	934 15	449,595	.09	404 64
Mill Valley	91,150	.19246	175 43	91,150	.219264	199 86
Modesto	588,939	.041	241 46	620,619	.03	186 18
Monrovia	521,082	.120	719 07	596,647	.138	823 38
Monterey	220,374	.15	330 56	221,853	.10	221 85
Mountain View	73,204	.40	292 81	74,657	.40	298 63
Napa	274,983	.0516	141 88	278,727	.0502	139 91
National City	444,580	.045	200 06	365,250	.04	146 10
Nevada City	42,505	.57	242 28	40,660	.55	223 62
Newman	85,275	.10	85 27	87,180	.10	87 18
Oakland	21,135,251	.1027	21,705 90	22,573,163	.102	23,024 63
Oceanside	175,337	.28	490 92	176,988	.20	353 97

Statement No. 20.

Bond Refunds Paid to Counties and Municipalities Under Chapter 335, Statutes of 1911.

TABLE II. Bond refunds paid to municipalities for the years 1922-1923 and 1923-1924.—Continued.

Cities	1922-23			1923-24		
	Operative assessment subject to past bond taxes	Past bond tax rate	Refund	Operative assessment subject to past bond taxes	Past bond tax rate	Refund
Ontario.....	\$403,366	.0112	\$557 87	\$372,763	.031	\$683 67
Orange.....	577,359	.0888		767,721	.074	
Oroville.....	291,503	.09	262 35	291,503	.0631	183 93
Oxnard.....	166,068	.50	830 33	176,472	.30	529 41
Pacific Grove.....	209,398	.07	146 57	152,121	.065	98 87
Palo Alto.....	152,755	.02	30 55	153,425	.02	30 68
	121,000	.2133	233 89	145,725	.1712	249 48
Pasadena.....	3,035,837	.01		3,116,870	.01	
	3,483,158	.0060	605 21	3,621,940	.0060	662 67
	3,860,704	.0024		4,051,395	.0033	
Petaluma.....	255,180	.025	63 80	269,445	.025	67 36
Piedmont.....	154,120	.21	323 65	164,720	.21	345 91
Pinole.....	99,475	.50	497 37	91,242	.50	456 21
Pittsburg.....	90,452	.015	13 57			
Placerville.....	107,280	.17	182 38	111,240	.17	189 11
Pleasanton.....	62,031	.56	372 18	66,292	.56	371 24
Pomona.....	1,735,380	.0716	1,242 51	1,772,279	.0684	1,212 21
Porterville.....	311,639	.142763	444 90	349,457	.133265	465 69
Red Bluff.....	111,481	.08	89 18	114,461	.07	80 12
Redding.....	317,707	.2254	716 10	349,032	.193	673 63
Redlands.....	1,235,947	.12	1,483 11	1,234,511	.15	1,851 75
Redondo Beach.....	2,029,631	.055	1,116 30	2,055,825	.05	1,027 92
Redwood City.....	227,867	.285	649 42	252,154	.24	605 16
Rio Vista.....	11,950	.25	29 87	12,160	.25	30 40
Riverside.....	2,199,608	.025	549 90	2,291,463	.025	572 86
Ross.....	44,935	.245	110 09	44,918	.23	103 31
Sacramento.....	10,208,077	.073	7,451 90	10,298,140	.07	7,208 70
Salinas.....	260,230	.20	520 44	285,315	.19	542 09
San Anselmo.....	124,800	.2142	322 76	128,040	.21	324 36
	41,750	.1328		42,670	.13	
San Bernardino.....	2,864,669	.16	4,583 47	2,948,703	.155	4,570 50
San Buenaventura.....	379,330	.0391	1,175 92	411,390	.209	859 80
San Diego.....	6,982,710	.10863	7,585 31	8,254,037	.09577	7,904 88
San Francisco.....	154,911,906	.12400	192,090 76	163,580,613	.11000	179,883 67
San Jacinto.....	61,731	.369	227 79	52,441	.16	83 90
San Jose.....	1,175,019	.073	1,026 40	1,302,341	.072	1,121 42
	1,405,384	.012		1,581,156	.012	
San Juan.....	2,030	.33	6 69	2,030	.30	6 09
San Leandro.....	153,625	.03	141 36	174,125	.03	140 08
	272,215	.035		292,831	.03	
San Luis Obispo.....	478,416	.358	1,712 71	490,166	.334	1,637 13
San Mateo.....	316,128	.73	230 77	314,978	.055	173 24
San Rafael.....	304,181	.049	149 05	309,440	.0545	168 64
Santa Ana.....	2,658,142	.06	1,594 87	1,812,827	.03	543 84
Santa Barbara.....	2,098,285	.175	3,671 98	2,386,523	.18	4,295 73
Santa Clara.....	160,591	.317	509 07	171,817	.294	505 15
Santa Cruz.....	623,280	.21	1,308 88	691,835	.20	1,383 67
	1,357,591	.025		1,602,641	.020	
Santa Monica.....	1,367,061	.0250	1,229 62	1,613,261	.0200	1,128 37
	1,371,121	.04		1,617,321	.03	
Santa Rosa.....	328,338	.216	709 20	363,339	.139	505 04
Seaside.....	217,068	.23	499 25	232,242	.20	464 48
Sebastopol.....	83,260	.30	249 78	89,050	.28	249 34
Selma.....	105,092	.21	220 69	114,272	.15	171 40
Sonoma.....	47,330	.260	123 05	50,532	.241	121 78
Sonora.....	30,890	.28	86 49	31,333	.17	53 26
Stockton.....	3,031,312	.02249	681 74	3,066,026	.020632	632 58
Suisun City.....	66,460	.54	358 58	67,691	.31	209 84
Tulare.....	366,178	.12	439 41	366,178	.123	450 40
Turlock.....	168,723	.10	168 72	150,662	.09	135 60
Ukiah City.....	62,743	.16	100 39	60,191	.16	96 30
Upland.....	393,635	.1178	463 70	373,230	.112	418 02
Yacerville.....	64,620	.20	129 24	63,290	.18	113 92
Yalejo.....	900,421	.1159	1,043 56	949,421	.1100	1,044 36
Yerme.....	873,498	.05	436 75	1,092,203	.05	546 11
Yreka.....	515,746	.146	752 99	529,665	.1255	664 71
Watsonville.....	165,295	.13	214 86	181,850	.32	218 21
Watts.....	336,385	.1312	441 33	363,385	.0782432	284 32
Wheatland.....	23,262	.30	69 78	23,112	.40	92 44
Whittier.....	1,280,431	.062	1,600 52	1,458,910	.0570	831 56
	1,281,821	.045				

Statement No. 20—Concluded.

Bond Refunds Paid to Counties and Municipalities Under Chapter 335, Statutes of 1911.

TABLE II. Bond refunds paid to municipalities for the years 1922-1923 and 1923-1924.—Concluded.

Cities	1922-23			1923-24		
	Operative assessment subject to past bond taxes	Past bond tax rate	Refund	Operative assessment subject to past bond taxes	Past bond tax rate	Refund
Willits.....	\$68,109	.25	\$170 27	873,189	.21	\$153 70
Willows.....	122,328	.07	85 63	131,576	.08	105 26
Winters.....	52,720	.1635	86 20	53,370	.223	119 01
Woodland.....	202,576	.20	405 15	194,766	.11	214 25
Yreka.....	54,282	.33	179 13	57,460	.25	143 65
Yuba City.....	119,413	.17	203 00	120,943	.12	145 13

TABLE III. Bond refunds paid to the levee districts for the years 1922-1923 and 1923-1924.

District	1922-23	1923-24
Sutter County—Levee District No. 1.....	\$1,799 60	\$2,193 65

TABLE IV. Refunds to State on account of excessive claims in previous years.

	1922-23	1923-24
Cities.....	\$92 48	\$37 43
Counties and districts.....	3,603 73	627 04
Totals.....	\$3,696 21	\$664 47

INDEX.

A

	Page
Accident Prevention Fund.....	193
Accountancy, Board of.....	152
Adjutant General.....	108
Advertising Sale of State Bonds.....	134
Advisory Pardon Board.....	130, 178
Agnews Hospital.....	122, 172, 194
Agricultural Instruction, Investigation of.....	116, 164
Agricultural Society.....	164, 194
Agricultural, Department of.....	116, 166
Aircraft Funds.....	194
Apple Standard Prosecution Fund.....	195
Appraisers' Fees.....	17, 18, 227
Apportionment to Counties, Motor Vehicle Fund.....	132, 182
Appropriations that will not be used.....	30
Architecture, Board of.....	106, 152
Architecture, Engineering and Irrigation, Division of.....	110, 156, 198
Attorney General.....	102, 148

B

Ballot Paper Revolving Fund.....	195
Banks, Superintendent of.....	104, 148, 195
Bank Deposits, Repayment of.....	132, 182
Bar Examiners, Board of.....	106, 152, 195
Blind, Home for Adult.....	122, 170, 194
Bond Refunds.....	132, 236
Bonds, State Highway Data.....	22
Bonds, Purchase, Interest and Redemption.....	21, 132, 180, 195
Bonded Indebtedness.....	20
Building and Loan Commission.....	104, 150, 196

C

California Irrigation Board.....	212
California Polytechnic School.....	116, 164, 196
California Redwood Park.....	120, 168
California School for Deaf and Blind.....	116, 164, 196
California School for Girls.....	128, 178, 196
Capitol Building and Grounds.....	134
Cattle Protection Fund.....	197
Charities and Corrections.....	122, 170
Chemistry Fund.....	218
Chico Teachers College.....	112, 160, 197
Chiropractic Examiners.....	106, 150, 196, 220
City of Redding and Northern California Power Company Condemnation Fund.....	132, 215
Civil Service Commission.....	106, 152
Claims, Sundry.....	132, 134, 182
Compensation Benefits.....	134
Compensation Insurance Fund.....	197
Contingent Fund, Statement.....	5, 193
Controller, Expenditure of office.....	55, 102, 148
Corporation Commissioner.....	104, 150, 197, 220
Corporation Taxes.....	18, 230, 232
Cost of State Government.....	32
County Treasurers, Expenses and fees.....	227
Criminal Identification Bureau.....	130, 178
Criminals, arrest of without the State.....	130, 180

D

Dental Examiners.....	106, 152
Dentistry Fund.....	198
Detective License Fee Fund.....	198
Dissolved Savings Bank Fund.....	223
District Courts of Appeal.....	98, 144, 197

	Page
E	
Education, department of.....	110, 158, 220
Embalmers Fund.....	220
Emergency Fund.....	132, 138, 182, 188
Equalization, Board of.....	102, 148
Estates of Deceased Persons Fund.....	132, 182, 223
Eureka Harbor Commission.....	106, 152
Expenditures (See Statements 3 and 4 Appendix).	
Expenditures, past fifteen years.....	36
Executive Mansion.....	134

F	
Finance, Department of.....	100, 146
Fire Trails.....	118, 168
Fixed Charges.....	31
Fish Exchange Fund.....	199
Fish and Game Commission.....	118, 166, 199
Folsom Prison.....	130, 186, 199, 212
Forestry, Board of.....	118, 168, 220
Fresno Teachers College.....	114, 160, 199
Funds, Condition of.....	28, 193
Funds, General summary.....	37

G	
General Fund.....	193
General Fund Balance Sheet.....	24
General Summary of Funds.....	37
Governor.....	100, 146

H	
Hastings College of Law.....	116, 164
Health, State Board of.....	104, 150
High School Cadets.....	108, 156
Highways, Division of.....	108, 158
Highway, Bond data.....	22
Highway Fund.....	210, 212, 220, 222, 224
Historical Survey Commission.....	134
Humboldt Teachers College.....	114, 162, 223

I	
Immigration and Housing, Division of.....	108, 154
India Basin.....	212
Industrial Accident Commission.....	106, 154, 200
Industrial Farm for Women.....	176, 200
Industrial Rehabilitation Fund.....	199
Industrial Welfare, Division of.....	108, 154
Inheritance Tax Department.....	15
Institutions, Department of.....	122, 172
Insurance Commissioner.....	104, 150, 200
Interest and Sinking Funds.....	212, 213, 214, 215, 216, 217

J	
Judiciary, expense of.....	98, 100, 144
Junior Colleges.....	112, 158
Junior College Fund.....	222
Jute Revolving Fund.....	200

K	
Kern County Union High School District Condemnation Fund.....	132, 219

L	
Labor and Industrial Relations, department of.....	106
Labor, Division of.....	106, 154, 200
Land Settlement, Division of.....	118, 168, 201
Land, State, Disbursements on account of.....	130, 180
Lassen National Park.....	168
Legislative Counsel Bureau.....	106, 152
Legislature.....	98, 144
Liabilities of General Fund.....	27
Libraries, Division of.....	100, 146, 201
Lieutenant Governor.....	100, 146

	Page
Los Angeles Exposition.....	118, 166, 209
Los Angeles Flood Control.....	120, 170

M

Market Commission Fund.....	193
Marshall Monument.....	120, 168
Meat Hygiene Fund.....	193
Medical Examiners, Board of.....	106, 150, 201, 220
Mendocino Hospital.....	124, 172, 201
Mining Bureau.....	116, 164, 201
Miscellaneous Expenditures.....	132, 134, 182
Motor Vehicle, Division of.....	100, 146, 202, 260
Motor Vehicle Fuel License Tax.....	235
Motor Vehicle Funds.....	220, 221

N

Napa Hospital.....	124, 172, 202
Napa State Farm.....	132, 182, 202
National Guard.....	108, 156
Nautical School Fund.....	213
Needles School District Bond Fund.....	213
Norwalk Hospital.....	124, 174, 202
Nurses Registration Fund.....	202

O

Operators' License Fund.....	213
Optometry, Board of.....	106, 152, 203
Orphans, Half Orphans, etc.....	122, 170
Osteopathic Examiners, Board of.....	106, 152, 203

P

Pacific Colony.....	128, 176, 203
Panama-California International Exposition Fund.....	213
Panama-Pacific International Exposition Fund.....	213
Petroleum and Gas Fund.....	203
Pharmacy, Board of.....	152, 214
Premiums for Agricultural and Horticultural Exhibits.....	118, 166
Preston School of Industry.....	128, 176, 203
Printing, Division of.....	100, 146, 204
Prison Directors.....	130
Prisoners, Insane, etc., Transportation of.....	128, 176
Public Instruction, Superintendent of.....	112, 158
Public Works, Department of.....	156
Purchases and Custody, Division of.....	100, 146, 204

R

Railroad Commission.....	104, 148, 204
Railroads, Assessed Valuations.....	226
Railway Tax Fund.....	214
Real Estate Commission.....	106, 154, 204, 205
Receipts.....	76, 86
Receipts, Estimated Seventy-fifth and Seventy-sixth Fiscal Years.....	26
Receipts from Counties.....	85, 98
Receipts and Disbursements.....	23
Receivers' Fund.....	214
Reclamation Board.....	118, 166, 205
Redemptions.....	226
Revenue and Taxation.....	4
Rewards, Payment of.....	130, 178

S

Sacramento and San Joaquin Drainage District Funds.....	205, 206, 207
Sacramento Drainage District Fund.....	214
Sacramento River, Improvement of.....	120, 170
Sacramento State Building.....	108, 156, 205
San Diego Harbor.....	152, 214
San Diego State Building.....	120, 170, 207
San Diego Teachers College.....	114, 162, 207
San Francisco Harbor Commission.....	108, 156, 207
San Francisco Harbor Finances.....	19
San Francisco Seawall Fund.....	215, 216

	Page
San Francisco State Building Fund.....	108, 156
San Francisco Teachers College.....	114, 162, 207
San Jose Harbor Improvement Fund.....	215
San Jose Teachers College.....	114, 162, 208
San Quentin Prison.....	130, 178, 208
Santa Barbara Teachers College.....	114, 162, 208
School Book Fund.....	222
School Land Fund.....	223
School Land Deposit Fund.....	209
School Funds.....	51, 209, 222, 223
School Text Books, Manufacture of.....	116, 164
Schools, Elementary and High.....	112, 158
Secretary of State.....	100, 146
Sonoma State Home.....	126, 174, 209
Southern California Hospital.....	126, 174, 209
Stallion Registration Board.....	210
Stockton Hospital.....	126, 174, 210
Superior Courts.....	100, 144
Supreme Court.....	98, 144, 210
Surveyor General.....	102, 148

T

Tax Land Fund.....	219
Taxes, Corporation.....	18, 230, 232
Teachers' Pension.....	116, 164, 224
Testing Fee Fund.....	210
Text Book Royalty Fund.....	215
Third Highway Fund.....	210
Timber Lands in Humboldt and Mendocino Counties.....	120, 168
Torrens Title Assurance Fund.....	211
Transfer and Operators' License Funds.....	211
Transfers.....	134, 184
Treasurer, State.....	102, 148

U

United States Forest Reserve Fund.....	132, 182, 216, 225
University of California.....	112, 160, 217

V

Valuation of Real and Personal Property.....	228, 229
Veterans' Home.....	120, 170, 211
Veterans' Welfare Board.....	132, 182, 219
Veterinary Medical Examiners.....	106, 152, 211
Vocational Education Fund.....	211
Vocational Rehabilitation Fund.....	218

W

War Bond Fund.....	216
Water Rights, Division of.....	108, 154
Whittier State School.....	128, 176, 212
Woman's Relief Corps Home.....	122, 170
Workmen's Compensation Insurance and Safety, Division of.....	106, 154

O

FOURTH REPORT

OF THE

Industrial Welfare Commission

OF THE

State of California

FOR THE BIENNIAL PERIODS
1919-1920 and 1921-1922



CALIFORNIA STATE PRINTING OFFICE
FRANK J. SMITH, Superintendent
SACRAMENTO, 1924

MEMBERS OF INDUSTRIAL WELFARE COMMISSION

1919-1920

FRANK J. MURASKY, *Chairman*

ALEXANDER GOLDSTEIN

WALTER G. MATHEWSON

A. B. C. DOHRMANN

KATHERINE PHILIPS EDSON, *Executive Commissioner*

1921-1922

A. B. C. DOHRMANN, *Chairman*

WALTER G. MATHEWSON

HENRY W. LOUIS

PAUL A. SINSHEIMER

KATHERINE PHILIPS EDSON, *Executive Commissioner*

In Memoriam

ALEXANDER GOLDSTEIN

Born October, 1859

Died April, 1921

TABLE OF CONTENTS.

	Page
I. PERSONNEL	9
II. BRIEF HISTORY OF THE ACTIVITIES OF THE INDUSTRIAL WEL- FARE COMMISSION OF CALIFORNIA.....	9
III. EFFECT OF MINIMUM WAGE ORDERS.....	12
IV. COST OF LIVING STUDIES.....	13
A. Study of the Cost of Living, 1914.....	13
B. Study of the Cost of Living, 1919.....	14
C. Study of the Cost of Living, 1920.....	17
D. Study of the Cost of Living, 1921-22.....	20
1. Clothing Budget Report—San Francisco, Oakland, Los Angeles.....	20
2. Cost of Food.....	21
a. Cost of Food—San Francisco and Oakland.....	21
(1) Prices in Cafeterias.....	21
(2) Prices in Dairy Lunches.....	22
(3) Prices in the Mission and Outside Districts.....	22
(4) Average Cost of Meals.....	22
b. Cost of Food—Los Angeles.....	23
3. Cost of Rooms.....	24
a. Cost of Rooms—San Francisco.....	24
(1) Determination of Residence Districts.....	24
(2) Investigation of Rooms.....	24
(3) Evidence on the Cost of Rooms Secured from the San Francisco Young Women's Christian Association.....	26
b. Cost of Rooms—Los Angeles.....	26
(1) Determination of Residence Districts.....	26
(2) Investigation of Rooms.....	26
V. PUBLIC HEARINGS AND CONFERENCES.....	27
VI. ADMINISTRATION	30
A. Enforcement of Orders.....	30
1. Keeping of Records.....	31
2. Posting of Orders.....	31
3. Inspection of Establishments.....	31
4. Examination of Certified Pay Roll Reports.....	31
5. Investigation and Adjustment of Complaints.....	32
6. Licensing of Apprentices.....	32
7. Licensing of Infirm Workers.....	32
8. Collection of Unpaid Minimum Wages.....	32
9. Conclusion	33
B. Regulation of Apprenticeship.....	33
1. Limitation of Number of Apprentices.....	36
2. Control of Apprenticeship Through Registration.....	36
a. Certification of Learners in the Mercantile Industry.....	37
b. Registration of Learners in the Manufacturing Industry.....	40
c. Registration of Learners in the Laundry and Dry Cleaning Industry	43
C. Licensing of Infirm Workers.....	43

TABLE OF CONTENTS—Continued.

	Page
VII. MERCANTILE INDUSTRY—1919, 1920, 1921, 1922.....	45
A. Amendment of Mercantile Order, April, 1919.....	45
B. Amendment of Mercantile Order, June, 1920.....	45
C. Effect of Increased Minimum Rates in the Mercantile Industry.....	46
VIII. LAUNDRY AND DRY CLEANING INDUSTRY.....	68
A. Amendments of Laundry Order, June, 1919, and June, 1920.....	68
B. Effect of Increased Minimum Rates in the Laundry Industry.....	69
IX. GENERAL MANUFACTURING INDUSTRY.....	102
A. First Order in the General Manufacturing Industry.....	102
1. Home Work.....	102
2. Night Work.....	102
B. Amendment of Manufacturing Order, June, 1919.....	102
C. Inclusion of the Printing, Engraving, Bookbinding and Lithographic Industries under the General Manufacturing Order, February, 1920.....	103
D. Amendment of Manufacturing Order, June, 1920.....	104
E. Effect of Increased Minimum Rates in the Manufacturing Industry.....	104
X. HOTEL AND RESTAURANT INDUSTRY.....	130
A. Order Issued, July, 1919.....	130
1. Special Regulations.....	130
a. Day of Rest.....	130
b. Limitation of Watch.....	131
c. Part-time Rates.....	131
d. Allowance for Room and Board.....	131
e. Laundry Allowance.....	131
f. Apprenticeship.....	131
g. The Tipping System.....	132
h. Provision for Dressing Rooms.....	132
B. Postponement of Day of Rest Enforcement.....	132
C. Amendment of Order, June, 1920.....	133
XI. FRUIT AND VEGETABLE CANNING INDUSTRY.....	133
A. Amendment of Canning Order, May, 1919.....	134
B. Amendment of Canning Order, April, 1920.....	134
C. Amendment of Canning Order, April, 1921.....	135
D. Minimum Rates for Fruit and Vegetable Canning Industry, 1916-1922.....	135
1. Rates for Cannery.....	135
2. Rates for Day Workers.....	136
3. Rates for Cutters.....	136
a. Canning Audit, 1919.....	137
b. Canning Audit, 1920.....	138
c. Canning Audit, 1921 and 1922.....	140
E. Sanitary Conditions in Fruit and Vegetable Canneries.....	140

LIST OF TABLES.

MERCANTILE INDUSTRY.

	Page
I. Weekly Rate of Wages--Week ending Mar. 8, 1919—\$10.00 minimum	48
II. Weekly Rate of Wages--Week ending July 12, 1919— 13.50 minimum	50
III. Weekly Earnings-----Week ending Mar. 8, 1919— 10.00 minimum	52
IV. Weekly Earnings-----Week ending July 12, 1919— 13.50 minimum	54
V. Weekly Rate of Wages--Week ending Aug. 7, 1920— 16.00 minimum	56
VI. Weekly Earnings-----Week ending Aug. 7, 1920— 16.00 minimum	58
VII. Weekly Rate of Wages--Week ending Mar. 11, 1922— 16.00 minimum	60
VIII. Weekly Earnings-----Week ending Mar. 11, 1922— 16.00 minimum	62
IX. Comparison of Weekly Rate of Wages-----Week ending Mar. 8, 1919— 10.00 minimum	64
	Week ending July 12, 1919— 13.50 minimum 64
	Week ending Aug. 7, 1920— 16.00 minimum 64
	Week ending Mar. 11, 1922— 16.00 minimum 64
X. Comparison of Weekly Earnings -----Week ending Mar. 8, 1919— 10.00 minimum	66
	Week ending July 12, 1919— 13.50 minimum 66
	Week ending Aug. 7, 1920— 16.00 minimum 66
	Week ending Mar. 11, 1922— 16.00 minimum 66

LAUNDRY INDUSTRY.

XI. Weekly Rate of Wages (Time) -----Week ending May 24, 1919—\$10.00 minimum	72
XII. Weekly Rate of Wages (Time) -----Week ending Aug. 30, 1919— 13.50 minimum	74
XIII. Weekly Earnings (Time) -Week ending May 24, 1919— 10.00 minimum	76
XIV. Weekly Earnings (Time) -Week ending Aug. 30, 1919— 13.50 minimum	78
XV. Weekly Rate of Wages (Time) -----Week ending Aug. 7, 1920— 16.00 minimum	80
XVI. Weekly Earnings (Time) -Week ending Aug. 7, 1920— 16.00 minimum	82
XVII. Weekly Earnings (Piece) -Week ending May 24, 1919— 10.00 minimum	84
XVIII. Weekly Earnings (Piece) -Week ending Aug. 30, 1919— 13.50 minimum	86
XIX. Weekly Earnings (Piece) -Week ending Aug. 7, 1920— 16.00 minimum	88
XX. Weekly Rate of Wages (Time) -----Week ending Mar. 11, 1922— 16.00 minimum	90
XXI. Weekly Earnings (Time) -Week ending Mar. 11, 1922— 16.00 minimum	92
XXII. Weekly Earnings (Piece) -Week ending Mar. 11, 1922— 16.00 minimum	94
XXIII. Comparison of Weekly Rate of Time Workers--Week ending May 24, 1919— 10.00 minimum	96
	Week ending Aug. 30, 1919— 13.50 minimum 96
	Week ending Aug. 7, 1920— 16.00 minimum 96
	Week ending Mar. 11, 1922— 16.00 minimum 96
XXIV. Comparison of Weekly Earnings of Time Workers -----Week ending May 24, 1919— 10.00 minimum	98
	Week ending Aug. 30, 1919— 13.50 minimum 98
	Week ending Aug. 7, 1920— 16.00 minimum 98
	Week ending Mar. 11, 1922— 16.00 minimum 98
XXV. Comparison of Weekly Earnings of Piece Workers -----Week ending May 24, 1919— 10.00 minimum	100
	Week ending Aug. 30, 1919— 13.50 minimum 100
	Week ending Aug. 7, 1920— 16.00 minimum 100
	Week ending Mar. 11, 1922— 16.00 minimum 100

LIST OF TABLES—Continued.

MANUFACTURING INDUSTRY.

XXVI. Weekly Rate of Wages (Time) -----	Week ending Jan. 18, 1919—\$10.00 minimum	106
XXVII. Weekly Rate of Wages (Time) -----	Week ending Sept. 20, 1919—	13.50 minimum 106
XXVIII. Weekly Earnings (Time) -----	Week ending Jan. 18, 1919—	10.00 minimum 108
XXIX. Weekly Earnings (Time) -----	Week ending Sept. 20, 1919—	13.50 minimum 108
XXX. Weekly Earnings (Piece) -----	Week ending Jan. 18, 1919—	10.00 minimum 110
XXXI. Weekly Earnings (Piece) -----	Week ending Sept. 20, 1919—	13.50 minimum 110
XXXII. Weekly Rate of Wages (Time) -----	Week ending Oct. 2, 1920—	16.00 minimum 112
XXXIII. Weekly Earnings (Time) -----	Week ending Oct. 2, 1920—	16.00 minimum 112
XXXIV. Weekly Earnings (Piece) -----	Week ending Oct. 2, 1920—	16.00 minimum 114
XXXV. Weekly Rate of Wages (Time) -----	Week ending Mar. 11, 1922—	16.00 minimum 114
XXXVI. Weekly Earnings (Time) -----	Week ending Mar. 11, 1922—	16.00 minimum 116
XXXVII. Weekly Rate of Wages in Specified Manufacturing (Time) -----	Week ending Mar. 11, 1922—	16.00 minimum 116
XXXVIII. Weekly Rate of Wages in the Needle Trades -----	Week ending Mar. 11, 1922—	16.00 minimum 118
XXXIX. Hours Worked and Earnings of Time and Piece Workers in the Textile, Needle Trades and General Manufacture -----	Week ending Mar. 11, 1922—	16.00 minimum 120
XL. Hours worked and Earnings of Time and Piece Workers in the Needle Trades and General Manufacturing, Exclusive of Textiles -----	Week ending Mar. 11, 1922—	16.00 minimum 121
XLI. Comparison of Weekly Rate of Wages (Time) -----	Week ending Jan. 18, 1919—	10.00 minimum 122
	Week ending Sept. 20, 1920—	13.50 minimum 122
	Week ending Oct. 2, 1920—	16.00 minimum 122
	Week ending Mar. 11, 1922—	16.00 minimum 122
XLII. Comparison of Weekly Earnings (Time) -----	Week ending Jan. 18, 1919—	10.00 minimum 122
	Week ending Sept. 20, 1920—	13.50 minimum 122
	Week ending Oct. 2, 1920—	16.00 minimum 122
	Week ending Mar. 11, 1922—	16.00 minimum 122
XLIII. Comparison of Weekly Earnings (Piece) -----	Week ending Jan. 18, 1919—	10.00 minimum 124
	Week ending Sept. 20, 1920—	13.50 minimum 124
	Week ending Oct. 2, 1920—	16.00 minimum 124
	Week ending Mar. 11, 1922—	16.00 minimum 124
XLIV. Number, Per Cent and Cumulative Per Cent of Time Workers Receiving Specified Weekly Rates in March, 1922, by Industries -----		126
XLV. Number of Women and Girls Working at Given Rates, Mercantile, Laundry and Manufacturing Industries -----		128
XLVI. Number of Women and Girls Working at Given Rates, Mercantile, Laundry and Manufacturing Industries (In Per Cents) -----		129

LETTER OF TRANSMITTAL

OFFICE OF THE INDUSTRIAL WELFARE COMMISSION,
SAN FRANCISCO, January 18, 1923.

SIR: In compliance with Chapter 324, Statutes of 1913, we have the honor to transmit herewith the fourth report of the Industrial Welfare Commission for the biennial periods 1919-1920 and 1921-1922.

Respectfully,

INDUSTRIAL WELFARE COMMISSION,

A. B. C. DOHRMANN,
Chairman.

To His Excellency, FRIEND WM. RICHARDSON,
Governor of the State of California.

I. PERSONNEL.

At the beginning of the biennial period of 1919-1920, the members of the Commission were:

Judge Frank J. Murasky of San Francisco, Chairman, representing the public.
Katherine Philips Edson of Los Angeles, representing the women workers.
Walter G. Mathewson of San Jose, representing organized labor.
A. B. C. Dohrmann of San Francisco, representing employers.
Alexander Goldstein of San Francisco, representing employers.

In October, 1919, Judge Murasky resigned from the Commission because of a decision rendered by the Attorney General that as judge of a state court it was not possible for him to serve the state in any other than a judicial capacity. Mr. A. B. C. Dohrmann was elected by the Commission to succeed Judge Murasky as chairman.

On April 5, 1921, the Commission sustained a great loss in the death of Commissioner Alexander Goldstein. Mr. Goldstein had been active in the work of the Commission since April, 1917, and his intimate knowledge of industrial conditions and great interest in and sympathy with the workers made his services as a commissioner invaluable.

Mr. Henry W. Louis, garment manufacturer of Los Angeles, was appointed in September, 1921, by Governor Stephens to fill the vacancy caused by Mr. Goldstein's death.

In October, 1922, Governor Stephens appointed Mr. Paul A. Sinshemer of San Francisco to fill the vacancy caused by the resignation of Judge Murasky.

II. BRIEF HISTORY OF THE ACTIVITIES OF THE INDUSTRIAL WELFARE COMMISSION OF CALIFORNIA.

In 1912 certain investigations made by the California Bureau of Labor Statistics as to wages paid to women in the industries of the state, revealed the fact that many women were living below any normal standard, and that such subnormal living was having a most disastrous effect on the health and morals of the women workers.

During 1913 the legislature of California passed a minimum wage law and created an Industrial Welfare Commission to investigate the wage paid, the hours worked and the conditions of employment of women and minors, to determine the cost of living and to fix the minimum wage, maximum hours of labor and the proper conditions in industry. The same legislature also submitted to the voters of the state in 1914 the following amendment to the state constitution, known as section 17½, article XX:

The legislature may, by appropriate legislation, provide for the establishment of a minimum wage for women and minors and may provide for the comfort, health, safety and general welfare of any and all employees. No provision of this constitution shall be construed as a limitation upon the authority of the legislature to confer upon any commission now or hereafter created such power and authority as the legislature may deem requisite to carry out the provisions of this section.

This amendment was carried by 84,000 majority, showing the desire of the people that the women workers of California be protected from starvation wages.

In September, 1913, five commissioners were appointed and in 1914 careful studies of the cost of living proved that \$9.63 was the minimum cost of proper living. It was also shown that 58.2 per cent,

or more than half, of the working women in the major industries of the state received less than \$10 a week.

In 1915 an exhaustive survey was made of the fruit and vegetable canning industry which showed that this industry employed, during the canning season, the largest number of women workers in any industry in the state. The survey also revealed the fact that low wages and excessive hours of labor prevailed. Following the survey the Commission, in February, 1916, set a minimum time rate of 16 cents an hour in the fruit and vegetable canning industry; it also established minimum piece rates for the preparation of certain products. For the purpose of limiting the hours of labor, the Commission's order required the payment of rate and one-quarter of the minimum time and piece rates for work performed after ten hours. A sanitary order was issued at this time to insure proper working conditions in the industry.

In 1917 and 1918 the Industrial Welfare Commission established a minimum wage of \$10 per week in the mercantile, laundry, fish canning, fruit and vegetable packing and canning industries, for general and professional offices, unskilled and unclassified occupations, and the manufacturing industry. The 1917 canning order established a basic nine-hour day. This was further reduced to a basic eight-hour day by the provisions of the 1918 order. Work after twelve hours was practically prohibited by the requirement of double time rates. Overtime rates were required for work performed on the day of rest.

During the biennial period of 1919-1920 the Industrial Welfare Commission twice amended its wage orders in accordance with the increase in the cost of living; it extended its regulations to include the printing, bookbinding, lithographing and engraving trades, the hotel and restaurant industry and certain field occupations in which women are employed, and issued sanitary orders for the mercantile, manufacturing and laundry industries. These orders require employers to furnish clean, well lighted and well ventilated workrooms, seats (wherever the nature of the work permits) and proper dressing room facilities.

A study of the cost of living was begun by the Commission in July, 1918. It included the results of the investigations of increases in the cost of living made by the United States Bureau of Labor Statistics, the studies of the cost of living on the Pacific coast made by the University of Washington, by the National Industrial Conference Board and by the University of California, as well as studies made by agents of the Commission.

A public hearing was held in San Francisco on December 6, 1918. From the evidence thus obtained, Executive Commissioner Edson recommended a budget of \$13.57 as the minimum cost of living of a self-dependent woman. This study was accepted and the Commission, within a period of two months, issued wage orders in the mercantile industry, fruit and vegetable canning industry, fish canning industry, laundry and dry cleaning industry, fruit and vegetable packing industry, in general and professional offices, all unclassified occupations and in the manufacturing and hotel and restaurant industries, on the basis of a \$13.50 weekly minimum wage.

The orders of the Commission limited the working hours of women in further restriction of the hours permitted by the Eight Hour Law by prohibiting night work in certain industries and by providing one day of rest in seven in the mercantile, laundry and manufacturing industries and in offices and unclassified occupations. The order in the hotel and restaurant industry established one full day of rest in seven for every woman employed in excess of six hours a day.

Realizing that there had been a considerable increase in the cost of living since the establishment of the \$13.50 minimum wage, the Commission, on April 6, 1920, directed that an investigation be made of the cost of living of a self-dependent woman. Information on living costs was obtained from budgets submitted by women workers in a number of industries and from a general investigation carried on by agents of the Commission. Conferences were held by the Commission with employers and workers in all industries, and a public hearing was held in San Francisco on March 24, 1920.

Following the adoption of the \$16 weekly minimum wage, the Commission amended its wage orders in the fruit and vegetable canning, mercantile, fish canning, laundry and dry cleaning, and fruit and vegetable packing industries, in general and professional offices, unclassified occupations and in the manufacturing and hotel and restaurant industries, to provide for the new minimum. A minimum wage order was issued for the protection of women engaged in such field work as the cutting and pitting of fruit for dry-yards, and similar occupations. All these orders were issued within a period of three months. In February, 1920, the printing, bookbinding, lithographing and engraving trades, hitherto not regulated by the orders of the Commission, had been classified under the general manufacturing industry, and the minimum wage in these trades was therefore increased on July 27, 1920, to \$16.

During the early part of 1921 the Commission received numerous informal petitions from employers requesting a reconsideration of the \$16 minimum wage, with a view to reduction. A study of the cost of living made in the spring of 1921, however, showed that there had not been a sufficient decrease in living costs to warrant a change in the minimum wage.

In October, 1921, the California Manufacturers' Association formally petitioned the Commission for a rehearing. This formal request the Commission was forced, under the law, to recognize.

At this time there were also requests from employers in the various other industries for a reduction. A public hearing for consideration of the amendment of all orders was held on November 21, 1921. At this time the petitioners for the public hearing, the California Manufacturers' Association, submitted a suggested budget as a basis for a \$12 minimum wage. The Commission called a general wage board in January, 1922, to consider the question of living costs. The report of the wage board was not unanimous, the representatives of employers voting for a \$13 wage in the manufacturing industries and a \$13.50 or \$14 wage in the mercantile industry, while the representatives of the workers voted for the maintenance of the \$16 minimum wage. The Commission then proceeded to call wage boards in the individual industries beginning with the needle trades industry, at the same time continuing a survey of living costs. The general wage board sum-

moned in January, 1922, was again called together in March and on March 30th the wage board brought in the unanimous recommendation "that the matter of the minimum wage be decided in accordance with the budget that the Industrial Welfare Commission may determine to be fair, considering the present living conditions."

As the result of the analysis of the data gathered by the Commission and evidence submitted on the "present living conditions," the Commission, by resolution of April 11, 1922, fixed a minimum wage of \$15 a week in the needle trades industry. The Commission was restrained from enforcing this order by an injunction issued by the superior court on petition of the organized needle workers. In the course of preparing the case for the Commission, the Attorney General of California, acting as counsel for the Commission, discovered a technical defect in the publication of the notice of the public hearing which was preliminary to the needle trades order, which defect invalidated the order.

Following the issuance of the injunction the Commission conducted a cost of living survey for the purpose of keeping fully informed as to any fluctuations in living costs. On September 25, 1922, a public hearing was held to rectify the error in publication. Several public hearings and conferences followed. A wage board was held in the mercantile industry on December 27, 1922. On December 29, 1922, the Commission, on the basis of its findings and on the recommendation of the mercantile wage board, reaffirmed the \$16 minimum wage in the mercantile industry.

III. EFFECT OF MINIMUM WAGE ORDERS.

The Commission has been able to deduce certain facts as to the effect of the minimum wage from a study of certified pay roll reports filed, from registration of learners and from special permits for elderly or infirm workers.

The minimum has not become a maximum or a fixed wage. An analysis of certified pay roll reports in the mercantile, laundry and manufacturing industries, filed after each change in the minimum wage, shows a large percentage of the workers receiving a wage in excess of the minimum. There was no lowering of the wages of those in the higher paid groups to equalize the cost of operation.

The Commission has had no evidence of the practice, frequently charged as a result of minimum wage regulation, of the dismissal of learners when they become experienced workers.

There has been no evasion of the law through substitution of elderly and infirm women earning less than the minimum wage for minimum wage workers. All such workers must be licensed, the Commission, after investigation, vouching for their inability to earn the minimum. On the other hand, the substandard worker has not suffered loss of employment under the operation of the minimum wage, since any employer may apply for permits for incapacitated workers to work for less than the minimum and all legitimate requests for permits are granted.

IV. COST OF LIVING STUDIES.

The standard upon which the minimum wage shall be fixed is defined by the act establishing the Commission as “* * * A minimum wage to be paid to women and minors engaged in any occupation, trade or industry in this state, which shall not be less than a wage adequate to supply to such women and minors the necessary cost of proper living and to maintain the health and welfare of such women and minors.”

One of the basic decisions which had to be made by the Commission in setting about its work was the selection of the type of woman who would represent the “minimum wage woman”; that is, the type of woman whose minimum cost of living was to be estimated. On the one hand, there was the woman with dependents; on the other, the woman whose cost of living was minimized by living at home and either paying no board or making a small contribution, not commensurate with her expense to her family. In the latter group there was also the woman who worked to supplement some small income which was insufficient to support her. The Commission’s final decision was to consider in its studies only the self-dependent woman with no dependents.

The Commission has thus far conducted three investigations into the cost of living, resulting in the establishment in 1917 of the \$10 minimum wage, in 1919 of the \$13.50 minimum wage and in 1920 of the \$16 minimum.

A. Study of the Cost of Living, 1914.

The following is a brief outline of the 1914 investigation into the cost of living; the full report appears in the Commission’s second biennial report for 1915-16.

The investigation was confined to determining as nearly as possible the actual expenditures of a large number of self-supporting women in the various industries, as this was felt to be more satisfactory than an attempt to secure estimates of the minimum cost of living from employers and employees. Over 1000 budgets of actual expenditures were secured from women workers who were assisted in preparing their schedules by investigators of the Commission. The schedules were carefully examined and only those of actually self-supporting women with no dependents were included in the Commission’s study. The average weekly expenditures were subdivided under three general headings: (1) clothing; (2) board and lodging; (3) all other expenses, including laundry, repair of clothing, street car fare, medicine and dentistry, insurance, association dues, church and other contributions, newspapers and magazines, vacation expenses and incidentals. The 1914 study included only the budgets of women whose wages were \$12 a week or less.

The tabulation of these schedules did not offer conclusive evidence as to the cost of proper living, but it did give some insight into the conditions under which self-supporting women lived, and some idea of their expenditures.

The information thus obtained was supplemented by investigations made by agents of the Commission of the cost of rooms, meals and

clothing in San Francisco, Los Angeles, Oakland, Sacramento and San Diego. The Commission was further aided by the reports of the Young Women's Christian Association and other organizations conversant with the conditions of living and employment of women workers. From all available data, Commissioner Edson prepared an estimate of the cost of living which was felt by the Commission to represent the "actual minimum for safety for a woman with no means of support but her own." This budget, upon which was based the \$10 minimum wage later adopted, is to be found on page 16, in comparison with the budget upon which the \$13.50 minimum was based.

B. Study of the Cost of Living, 1919.

In July 1918, a second study of the cost of living was begun, upon which Commissioner Edson reported to the Commission on April 19, 1919, as follows:

To the Industrial Welfare Commission:

GENTLEMEN—After having studied the cost of living increases as reported by the United States Bureau of Labor Statistics, the study made of the Pacific Coast by the University of Washington for the Emergency Fleet Corporation, the study made by the National Industrial Conference Board, the studies made by Professor M. E. Jaffa of the University of California, used by the Oakland Arbitration Board in the adjustment of wages for the Key Route System and afterwards used by the National War Labor Board in the settlement of the disputes concerning wages coming before them, and also the studies made by our agents during the summer and fall of 1918 of San Francisco, Oakland and Los Angeles, I have the honor to report the following conclusions:

The United States Bureau of Labor shows that the index figure for all commodities in 1913 was 100 per cent; in 1914, 99 per cent; in December, 1918, 206 per cent, or 106 per cent increase. It also shows that in San Francisco it was 2 per cent higher in December, 1918, than in November, 1918.

The National Industrial Conference Board, in its study, "War-Time Changes in the Cost of Living" from July, 1914, to November, 1918, published in February, 1919, shows that the increase in the cost of living for a workman and his family of four, in the industrial cities of the United States, is 68.1 per cent since 1914. Their study shows that there has been the following increase:

Food	83 per cent
Shelter	20 per cent
Fuel, heat and light	55 per cent
Clothing	93 per cent
Sundries	55 per cent

The annual expenditure of the average workman's family is distributed approximately as follows:

Food	43 per cent
Shelter	18 per cent
Fuel, heat and light	6 per cent
—	24 per cent
Clothing	13 per cent
Sundries	20 per cent

Professor Jaffa shows that the increase in the price of food for a woman doing moderately active work, since May, 1916, to February, 1919, is 75.8 per cent; that the cost per day for raw materials unprepared in any way is from \$0.2477 in May, 1916, to \$0.4354 in February, 1919, these prices being for the city of Berkeley.

The studies made by this department were begun in July, 1918, and were made partly by volunteer assistance of women attending the University Summer Session

under our direction. These studies were made principally through cafeterias and lunch rooms of San Francisco, Oakland and Berkeley. They were made from several angles and showed that the cost ranged from 70 cents to 89 cents per day. Properly balanced meals might be purchased in cafeterias of these cities by a woman doing light work, if she had a knowledge of food values, for 70 cents a day. However, for a woman doing active work, the average cost would be 89 cents.

The San Francisco Y. W. C. A. has kept the average amount of checks for various meals purchased in that institution for a long period. They average as follows:

Breakfast -----	\$0 20
Lunch -----	0 27
Dinner -----	0 37
	<hr/>
	\$0 84 per day

In discussion with hotel and cafeteria men both in San Francisco and Los Angeles, they all conceded that it costs from 75 cents to \$1 per day to feed their help.

Studies were made of cafeterias, lunch rooms and boarding homes in Los Angeles. In women's subsidized boarding homes prices for room and board have advanced from 20 per cent to 42 per cent--this is for a room for two and two meals.

Cafeteria owners said that checks ran from 28 per cent to 33 per cent higher than in the last few years. Drug store and soda fountain lunches showed an increase of 40 per cent. It must not be forgotten that portions are much smaller and cheaper varieties of food are being eaten by women workers; that is, with the same or larger expenditure of money less nutritious foods are being consumed because of the high cost of the more desirable articles.

The United States Bureau of Labor Statistics shows an increase in food prices between December, 1914, and June, 1918, in San Francisco and Oakland, of 44.87 per cent; in Los Angeles, a 40.02 per cent increase. There has been not less than 1.8 per cent increase per month since June, 1918, according to the estimate of Prof. William F. Ogburn, noted cost of living expert, with the National War Labor Board. This would mean an increase since June, 1918, through February, 1919, of 14.46 per cent, or 59.33 per cent for San Francisco and 54.48 per cent for Los Angeles, as against 83 per cent in the industrial cities of the country at large.

California cities have not felt the increase in cost of rent as have the cities of the northwest and the eastern states during the war times. Many reasons account for this, the principal one being the increase in industry was not as great here as in those communities having large orders for munitions, clothing and other war necessities. In our shipbuilding districts of San Francisco and Oakland, in June, 1918, it was found by a study made for the Wage Adjustment Board of the Emergency Fleet Corporation that rents had decreased 4.54 per cent since December, 1914, to June, 1918. In Los Angeles it was found that in the shipbuilding district they had increased by 8.28 per cent in the same time. However, in the fall of 1918, in all the cities of the state, a sharp increase was made in rents of apartment houses, lodging houses and hotels of from 15 per cent to 20 per cent; in some cases greater. This has been felt keenly by the woman living on a margin. It has meant moving farther out and frequently to less desirable quarters.

The secretary of the Los Angeles Apartment House Association told our agent that the increase would not be less than 15 per cent. The secretary of the San Francisco Apartment House Association said the increase in San Francisco would be from 15 per cent to 20 per cent. Practically no building has been done in three years and all desirable quarters are at a premium. The National Industrial Conference Board states that an estimate of 20 per cent advance in rents is a conservative estimate for the country at large.

It is in clothing that the working woman, as well as all people, has felt the increased cost of living. The proportion of her budget that goes for clothes is necessarily larger than for a family or for a woman at home. She must be presentably dressed, and the standard demanded by the employer and the general public of neatness and cleanliness can not be attained except at a sacrifice of essential necessities on the present wages paid.

According to the study referred to, made for the Emergency Fleet Corporation, the increase in the cost of clothing for the wife of a shipyard worker was found to be 71.92 per cent in Oakland and San Francisco. In Los Angeles it was found to be 77.82 per cent.

The National Industrial Conference Board reports as follows the increase in articles of women's clothing from July 1, 1914, to November 1, 1918:

Hosiery	94.2 per cent
Knit vests	127.9 per cent
Muslin combinations	82.7 per cent
Coats	91.1 per cent
Women's blouses	64.2 per cent
Shoes	90.5 per cent
Gloves	100.2 per cent
Hats	86.1 per cent

Their trial budget for the wife of a working man shows a cost in 1914 of \$58.15, and in 1918 the same articles cost \$109.40, or an increase of 88.1 per cent.

Studies made by our agents in six stores in San Francisco, Oakland and Berkeley show an increase of 63.2 per cent for the same articles over the 1914 prices.

In Los Angeles a similar, but not strictly comparable, study was made and showed an average increase of 89 per cent.

Mrs. M. P. Greene made an independent study of Emporium employees for board and room and also clothing. This study showed an increase in clothing ranging from 33.33 per cent in certain articles to 60 per cent within the last two years.

This evidence has led me to prepare for your consideration the following budget:

Comparative Estimates of Minimum Cost of Living in 1914 and 1919.

	1914, per year	1919, per year		1914, per year	1919, per year	Amount of increase	Per cent of increase
Board and room	\$300 00	\$429 00	Board and room	\$300 00	\$429 00	\$129 00	43
Shoes (3)	10 50	18 00					
Corsets (2)	4 00	7 00					
Petticoats (3)	5 00	6 50					
Stockings (12)	3 00	6 50					
Nightgowns (3)	2 50	4 50					
Underwear	7 00	10 50					
Dresses	(2)18 00	(1)20 00					
Coat	12 50	24 00					
Suit	20 00	33 00					
Sweater	3 00	4 50	Clothing	112 25	170 75	58 50	52.1
Hats	12 50	15 00					
Gloves (2)	3 00	4 50					
Handkerchiefs (12)	1 50	2 00					
Kimono	1 50	2 00					
Waists—							
1914: 3 at \$1; 1 at \$3.							
1919: 3 at \$2; 1 at \$4.50.	6 00	10 50					
Umbrella	1 50	1 50					
Rubbers	75	75					
Carfare	31 20	31 20					
Sundries (toilet)	10 00	15 00					
Medical and dental	20 00	25 00	Sundries	88 20	106 20	18 00	20.4
Vacation and amusement	15 00	20 00					
Laundry	12 00	15 00					
Totals per year	\$500 45	\$705 95		\$500 45	\$705 95	\$205 50	41
Totals per week	9 63	13 57		9 63	13 57	3 94	41

Relative Weights of Items Forming Budgets.

	1914 (per cent)	1918 (per cent)
Board and room	60	61
Clothing	22	24
Sundries	18	15
	100	100

This being the evidence I draw from the best authoritative sources at my disposal, I present as my recommendation the following budget as the minimum cost of living for a self-dependent woman in California:

Board, at \$5.25 per week-----	\$273 00
Room, at \$3 per week-----	153 00
Clothing-----	170 75
Sundries-----	106 20
	<hr/>
	\$705 95

or \$13.57 per week.

Whether it is desirable to fix a minimum wage on this figure is for the Commission as a matter of policy to determine. The minimum wages fixed by the several states in the Union are as follows:

Washington—For 48-hour week, \$13.20. To exist until six months after peace is signed.

Oregon—For 50-hour week, \$11.10 for Portland.

Kansas—\$8.50, mercantile; \$9, telephone; (proposed) \$11, factories.

Massachusetts—\$9, factories; \$10, retail millinery; \$8.50, mercantile; \$11, wholesale millinery.

Manitoba (Canada)—\$12, factory.

Province of British Columbia—\$12.75, mercantile; \$13.50, laundry.

The National War Labor Board has been fixing in war industries a minimum wage of \$15 for a 48-hour week, and in some industries as high as 35 cents per hour. In Arkansas it set an increase of \$3.50 per week over the rate fixed by the Industrial Welfare Commission in the laundry industry, making a wage there of \$10.50 per week.

Respectfully submitted,

KATHERINE PHILIPS EDSON.

NOTE:

The Industrial Welfare Commission accepted the above study, and, on April 22, 1919, fixed a minimum wage of \$13.50 per week for the mercantile industries.

On May 12, 1919, the Commission fixed 28 cents per hour as the minimum rate in the fruit and vegetable canning industry, with a piece rate scale that will yield not less than 28 cents per hour, or \$13.50 per week.

On June 21, 1919, the Commission fixed a minimum wage of \$13.50 per week in the fish canning industry, the laundry industry, the fruit and vegetable packing industry, for all general and professional offices and for all unskilled and unclassified occupations.

On June 27, 1919, the Commission fixed a minimum wage of \$13.50 per week in the manufacturing industry.

On July 19, 1919, the Commission fixed a minimum wage of \$13.50 per week for hotels and restaurants.

C. Study of the Cost of Living, 1920.

Believing that there had been a considerable increase in the cost of living since the establishment of the \$13.50 minimum wage, the Commission, on April 6, 1920, directed that an investigation be made of the cost of living of a self-dependent woman.

Schedules containing the principal items entering into the cost of living were distributed among women employed in offices, department stores, laundries and factories. The workers were asked to make whatever changes they considered necessary in the schedules furnished them. Among the budgets presented by workers were those submitted by the representatives of the organized laundry workers of

San Francisco and by two of the women originally selected by employees of two of the large department stores to serve as members of the first mercantile wage board.

The budgets varied in type; some appeared to give actual figures for personal expenditure in the matter of rent and estimated figures of the cost of clothing, amusement, etc.; others were estimates of a proper minimum budget, prepared after obtaining figures from a number of other workers.

Conferences were held by the Commission with women in all industries to discuss the cost of living.

Previous investigations had shown that it is difficult to obtain from the small wage earner an accurate statement of the actual expenditure of her earnings. The Commission therefore believed it advisable to have its agents present independent studies of the cost of living in addition to those submitted by women in various industries. The following investigations were carried on by agents in San Francisco, Oakland, and Los Angeles, to secure data on the minimum cost of rent, food and clothing. An idea of the number of rooms available at reasonable rents was obtained by investigating advertised rooms, by consulting lists of investigated and approved rooms compiled by the Young Women's Christian Association, and by inserting in the daily papers in each section of the state the following advertisement: "Wanted: room with or without housekeeping privileges, rent reasonable."

In San Francisco, the answers resulting from the advertisement showed that dwellers in private homes, living in decent districts, were anxious to rent rooms from \$8 to \$13 a month. This was borne out by personal investigations made by agents, of rooms advertised in the daily papers. It seemed a curious contradiction that there should be a fairly large supply of rooms at reasonable rents when a housing shortage was known to exist. This was accounted for by the fact that a general increase in the rents of houses and apartments was met by subletting on the part of the householder. Investigation of rents in Oakland showed a similar condition. The investigators reported the existence of an adequate supply of rooms at the rental provided for in the 1919 budget, *i. e.*, \$3 a week.

The Los Angeles investigation showed that a congestion in housing due to the tourist season had the usual result of high rents, and there was found to be a scarcity of rooms at anything less than \$15 a month. Moderately priced rooms are more numerous during the summer season.

Food budgets were secured from the Department of Home Economics and the Department of Nutrition of the University of California. Using these minimum cost dietaries as types, the agents of the Commission prepared food budgets, proceeding on the supposition that the worker is entitled to buy prepared meals, in place of adding the preparation of meals to her eight hours of other duties. Studies were made of the range of food prices in San Francisco, Oakland and Los Angeles cafeterias.

The clothing budget used by the Commission in its 1919 minimum budget was made the basis of the investigation of clothing prices. Prices were obtained from representative stores, an effort being made

to price articles identical in quality with the 1919 garments. This proved to be difficult, as garments of similar type were found to be of inferior material and workmanship.

On the basis of the information thus secured, the agents of the Commission individually submitted estimates of a proper minimum budget for a self-supporting woman.

The Commission submitted its tentative budget to the following groups: the Hotel and Apartment House Association, which said the room rent allowed was an absolute minimum; the Retail Dry Goods Association, which approved the clothing budget; and the restaurant and cafeteria people approved the food budget as being minimum. The budget has never been challenged by any group—employer or worker.

In preparing her final study of the cost of living, Commissioner Edson considered all of the budgets submitted by the workers and the agents of the Commission (except those which in her judgment contained extreme allowances). She found a surprising unanimity of opinion on the question of room and board and decided variances in the amounts allowed for clothing. The total amounts of all budgets were averaged, resulting in the figure \$18.18 a week. This amount was felt to be higher than the Commission could consider as a state-wide minimum. Then, following the generally accepted method of budget making, Commissioner Edson allowed one suit for two years, one coat for two years and one dress for two years, instead of one of each of these garments each year, the allowance in former budgets. This change, with a reduction in the laundry allowance, brought the budget to \$16.11. The minimum wage adopted by the Commission was \$16 a week.

Budget on Which the \$16.00 Minimum Wage Was Based. Adopted April 27, 1920.

Items	Per year	Items	Allowance per year
Board.....	\$399 63	Board and room....	\$560 55
Room.....	160 92		
Shoes (2).....	17 50		
Corsets (2).....	7 00		
Petticoats (2).....	5 00		
Stockings (8).....	6 00		
Nightgowns (3).....	5 40		
Underwear.....	9 00		
Dress (silk or wool) (½).....	15 00		
Housedress.....	3 50		
Coat (½).....	22 50		
Suit (½).....	20 00	Clothing.....	156 40
Sweater (½).....	3 75		
Hats (3).....	15 00		
Gloves (2).....	4 50		
Handkerchiefs.....	2 40		
Kimono.....	2 00		
Waists.....	10 50		
Rubbers.....	85		
Repairing shoes.....	2 50		
Cleaning and repairing clothing.....	4 00		
Carfare.....	36 50		
Sundries (toilet).....	7 50		
Medical and dental.....	25 00	Sundries.....	121 00
Vacation.....	25 00		
Amusement.....	12 00		
Laundry.....	15 00		
Total per year.....	\$837 95		
Total per week.....	16 11		

D. Study of the cost of living, 1921-22.

Following are reports of investigations made by the Commission to determine the cost of food, clothing and furnished rooms, during the period 1921-22:

1. *Clothing Budget Report—San Francisco, Oakland, Los Angeles August 31, 1922.*

From time to time since the adoption of the \$16 minimum wage, the Commission has had test investigations made to determine any changes in the cost of clothing. At the end of August, 1922, an investigation was made of minimum clothing cost in San Francisco and Oakland. The same stores were visited as those in which studies were made in April, 1921, and April, 1922, and whenever possible the prices obtained were for exactly the same articles. In some cases, however, the firm had discontinued a certain brand, the price of which appeared on the other charts. In such cases a similar article was chosen and its price included in the August investigation as being in every way comparable with that obtained in April, 1922, and April, 1921. The agent is certain that any article included in the appended tables can be identified by its price. The saleswomen know the articles in stock more readily by price than by stock number.

No sales goods are listed; however, merchandise which is always obtainable for a given price, although displayed on so-called sales counters, was included when the agent thought such merchandise was desirable.

The prices are in every case comparable, because the studies in April were made immediately preceding the Easter or spring season; the present study precedes the fall and winter one.

The findings in general were as follows:

Coats, suits and dresses are lower in price in September than they were in April, 1922, and markedly lower than in April, 1921. Materials are in every case as good, and in the majority of cases better in the September articles than in those shown in April, 1922. As for comparison with April, 1921, September articles are decidedly superior in every case. There are likewise fuller lines from which selection can be made. Coats, suits and dresses have wearing qualities which will insure service for at least two years. In comparison with garments which could be purchased in March, 1920, before the adoption of the \$16 wage, those purchasable today are of infinitely better grade, since in 1919 and 1920 woolen materials of standard quality were not obtainable by manufacturers.

The prices of all other articles included in the budget have remained practically the same from April, 1922, to September, 1922, except gloves, which are somewhat reduced. There are other slight differences, some up, some downward, which can be explained as market fluctuations at the time of purchase. From April, 1921, to September, 1922, however, there is a reduction in practically every article. This is true likewise from March, 1920, to September, 1922, for which period there is, also, a marked improvement in quality of all articles.

The same general statement can be repeated as was made in the other reports. The standard for selection was that of durability

and reasonable attractiveness. The selection was made from regular stock. Nothing was chosen that the agent would not wear herself.

An investigation was made in Los Angeles of minimum clothing costs on September 25th, to correspond with that made in San Francisco at the end of August, 1922. It was found that these costs were practically the same as in San Francisco for similar articles of like grade. The standard for choice was the same as in the San Francisco study. Prices were obtained from forty-one stores in San Francisco, seven stores in Oakland and eight stores in Los Angeles.

(The report concludes with a table on the cost of each item of clothing included in the clothing budget. The table includes an identifying description of each article, the stock number wherever available, the names of the stores in which the prices were obtained and the price quoted by each firm.)

2. *Cost of Food.*

In investigating the cost of food for the minimum wage budget, the cafeteria and dairy lunch were taken as the standard. Both the cafeteria and dairy lunch buy food of good quality and it is prepared and served under hygienic conditions. The amount of service is reduced to a minimum and, therefore, the money spent goes further than in the ordinary restaurant.

In order to determine the necessary amount of food in a minimum wage budget some standard is necessary. No one person can say what articles of food another person would choose, but it is possible to determine the amount of food necessary to keep a person in health. Many experiments have been made by scientists to determine the amount of food necessary for men, women, and growing children. In these calculations the unit of measurement is the calorie. There is little standardization of portions in cafeterias and restaurants—the size of the portion varies in different restaurants and depends largely on the individual who is serving. Any dietary based on food served in cafeterias or restaurants and showing the number of calories must be only approximately correct. Professor Rose of Columbia University in "Feeding the Family" gives the daily energy requirement of the average woman doing active work developing muscular strength as not less than twenty-five hundred to three thousand calories a day. Professor Jaffa of the University of California states that a dietary furnishing twenty-five hundred calories per day is a minimum subsistence for a woman.

a. *Cost of Food—San Francisco and Oakland.*

(1) *Prices in Cafeterias.*

The prices in cafeterias throughout the city are much the same although some of them make a specialty of the low-priced foods. The prices in Leighton's Cafeteria are slightly lower than in any of the other cafeterias. Most cafeterias plan to have each day a certain number of made dishes that will sell for 15 cents, some selling for 20 cents and some for 25 cents, besides the higher priced dishes. Their vegetables will range in price from 7 cents to 10 cents or 15 cents, depending a little on the season of the year. Desserts will range from 8 cents and 10 cents to the higher priced ones. In all the cafeterias the portions served are large. Bread and butter is extra—a large slice of bread costing 1 cent and a square of butter costing 2 cents.

(2) Prices in Dairy Lunches.

The two principal chains of dairy lunches in San Francisco are the White Lunch and Leighton's. The White Lunch has thirteen branches in various parts of San Francisco and one in Oakland. Leighton has five dairy lunches in San Francisco and one in Oakland. In all these dairy lunches first-class food is served. The portions are large and bread and butter is included with all dishes without extra charge. The dairy lunches are run on a self-serve plan. The tables are either polished wood or glass so that no linen is used and paper napkins are furnished. The food is displayed in an attractive and appetizing fashion. The restaurants are kept scrupulously clean and there are always plenty of attendants to clear away the dishes and wipe off the tables. The prices are lower than in the cafeterias and in most dairy lunches a practice is made of selling as a special for 20 cents or 25 cents a complete meal consisting of a combination of meat and vegetables and bread or toast. Besides these dairy lunches, independent ones can be found in every section of the city. Many of them look clean and attractive and the food is sold for about the same as at the White Lunch and Leighton's.

(3) Prices in the Mission and Outside Districts.

An investigation was made in the Mission to see if prices there were the same as those in the downtown district. It is very evident that the Mission is a section of homes. There are excellent markets and delicatessen shops, but very few restaurants. Leighton has a cafeteria at 1336 Sixteenth street, and the prices are the same as in the cafeteria on Market street. There are two dairy lunches on Sixteenth street between Valencia and Mission streets that serve food at about the same prices as do the large dairy lunches. On Mission street there is also a dairy lunch near Twenty-second street.

On Fillmore street there are three clean dairy lunches serving food at reasonable prices. These are the Packard Dairy Lunch, the Leader Dairy Lunch and Smith's Dairy Lunch. The prices are practically the same as in the downtown lunch places.

(4) Average Cost of Meals.

Figures on average checks were obtained showing the amounts actually spent in certain restaurants patronized by both men and women. The White Lunch makes an average of all their restaurants by dividing their entire receipts by the total number of their customers. This average is 25 cents a meal, or 75 cents a day. The average checks at the Leighton Dairy Lunch on O'Farrell street are

Breakfast -----	24 cents to 25 cents
Lunch -----	24 cents to 25 cents
Dinner -----	26 cents to 27 cents
Average for day -----	75 cents to 77 cents

The Y. W. C. A. cafeteria keeps a very careful average of all their checks. Their patrons are largely women and so their figures may

be taken as an index of what women actually spend for their meals. Their checks for the last two months have averaged

Breakfast	20 cents to 21 cents
Lunch	29 cents to 30 cents
Dinner	42 cents to 43 cents
Average for day	91 cents to 94 cents

Three meals per day which will maintain a woman who is working in health and strength can be purchased for from 90 cents to \$1 a day in cafeterias and dairy lunches in San Francisco and Oakland.

This report was supplemented by a series of menus for breakfast, lunch and dinner prepared to meet the calorie requirements. The actual cost of these meals is given, based on prices of the restaurants of San Francisco and Oakland. It must be remembered that dishes other than those listed in the menus could be secured without increase of cost or decrease of food value.

b. Cost of Food—Los Angeles.

In investigating the cost of food in Los Angeles for the minimum wage budget, a survey was made of the following districts to determine where the restaurants patronized by women were located:

- South Main—from Eleventh street east.
- East Seventh—from Los Angeles east to Santa Fe.
- East Fifth—from Los Angeles street to Central.
- Boyle Heights—East First to Chicago;
- East First to west side of bridge.
- East San Pedro—from Tenth to East Jefferson.
- Central Avenue—from East Jefferson to Eleventh street.
- Union Square.
- Down town—Main street around Fourth;
- Sixth between Spring and Main;
- Spring street around Sixth;
- Broadway and Third.

It was found that the restaurants patronized by women were almost entirely in the downtown section. It was, therefore, possible to estimate the cost of food for the budget on the prices found in certain downtown restaurants. Cafeterias and dairy lunches, where the standard of food was known to be high and where prices represented the cost of food rather than the cost of elaborate service and expensive furnishings, were selected. In all these establishments the portions are generous.

Leighton has two cafeterias and two dairy lunches. Boos Brothers have four cafeterias. The Globe Dairy Lunch has six branches and Stillwell has two cafeterias. These are widely scattered throughout the downtown section and serve a large number of people.

Price lists were secured from all these restaurants. In estimating the cost of three meals a day the same standard of quantity was used as in the San Francisco investigation. It must be remembered that in these restaurants dishes other than those listed could be secured at the same prices. The investigation shows that a woman can pur-

chase in Los Angeles three nourishing meals of good quality for \$1 a day.

3. *Cost of Rooms.*

The Commission's standard is a single room in a respectable neighborhood. The standard provides for a woman rooming alone. The lighting and ventilation of the room must be adequate from a health point of view. Adequate washing facilities must be provided, *i.e.*, either a basin in the room or unlimited use of a clean bathroom, and there must be bathing facilities. Some means of heating the room must be provided. The room must be clean and its furniture in good repair. The furniture should include at least a comfortable bed, sufficient clean bedding, one or more chairs, a bureau or some receptacle for holding clothing, a closet, wardrobe or curtained space for hanging clothing.

a. *Cost of Rooms—San Francisco.*

(1) *Determination of Residence Districts.*

In order to determine the residence districts of employed women in San Francisco, a study was made of the actual residence of about one thousand women employed in six factories, representing the needle trades industry. To these addresses were added the addresses of women employed in two candy factories, representing 225 women.

The place of residence of each individual worker was indicated on a city map. From this it appeared that while there was some concentration of residence in three well-defined districts—the Hayes Valley section, the North Beach district and the general Mission district, the women were scattered as far as the Richmond district and a number of women lived in Islais Creek district, the Potrero, Daly City, and Visitacion Valley. It was, therefore, determined that the investigation of the cost of rooms might properly be city wide but that special attention should be paid to the districts in which there was any concentration of workers.

(2) *Investigation of Rooms.*

An advertisement for a single furnished room was inserted in the San Francisco Examiner of Sunday, September 10th.

The following district advertisement was inserted in the Sunday edition of the Chronicle of September 17th:

WANTED—By working girl, furnished room in Mission District. Reasonable terms.

FURNISHED ROOM in Hayes Valley District wanted by woman employed. Terms reasonable.

WANTED—Furnished room in North Beach District for working woman. Terms reasonable.

The following advertisement was inserted in L'Italia on Thursday, September 21st:

WANTED—Furnished room in North Beach District for working woman. Terms reasonable.

The answers received from these advertisements, plus addresses taken from the advertisements in the Sunday Examiner of September 17th and of September 24th, and additional addresses secured during the investigation were personally investigated to determine whether or not the rooms conformed to the minimum standard set by the Commission and to determine the cost of such standard rooms. A complete description of each room is on file in the office of the Commission.

The investigation was carried on on September 19th, 20th, 21st, 22d and 26th, and represents not more than four full days' work.

One hundred nine addresses were investigated. Eliminating rooms found to be already rented, addresses at which no one was at home and addresses in undesirable neighborhoods, 92 rooms were actually visited by agents of the Commission. Of these, 13 were found not to conform to the Commission's standard. Of the 79 rooms conforming to the Commission's standard, 95 per cent rented for less than \$20 a month; 93.7 per cent rented for less than \$19 a month; 86.1 per cent rented for less than \$18 per month; 82.3 per cent for less than \$17.50 a month; 79.8 per cent for less than \$17 a month; 72.2 per cent for less than \$16 a month; 70.9 per cent for less than \$15.50 a month; 46.9 per cent for less than \$15 a month; 40.6 per cent for less than \$14 a month; 39.3 per cent for less than \$13.50 a month; 34.2 per cent for less than \$13 a month; 31.7 per cent for less than \$12.50 a month; 16.5 per cent for less than \$12 a month; 12.7 per cent for less than \$11 a month; 1.3 per cent for less than \$10 a month.

It is a significant fact that although the number of answers to the advertisements was small, the number of rooms obtained through investigation of the various districts was large. In the first block of Beaver street for example, in which there was one answer to an advertisement, there were three houses displaying furnished room signs. In one block in the vicinity of Lane Hospital there were eight furnished room signs. Wherever possible these additional rooms were investigated.

Practically no rooms were obtainable in the North Beach district in which a large number of women live. The personnel director of the Bemis Bag Company which is situated in this district, made the statement that practically all of the workers in that section live in family units. This statement was further substantiated by the workers of the Telegraph Hill settlement. Miss Johnston of the settlement who has been a resident for many years states that it is very unusual for a woman to live alone in a rented room. Miss Costa of the settlement, a visiting nurse, made the same statement. Miss Avery who is in charge of the Girls' Clubs at the settlement stated that practically the entire club membership was made up of girls living with their families. A canvass of the district showed no "rooms to rent" signs. The Italian paper had no advertisements for rooms to rent.

An outstanding fact in this investigation is that there is apparently no standard as to price of rooms. The regular rooming houses intended primarily for transient guests may have standard prices but these were not investigated, as for the most part they were not in desirable districts for women. The price of a room is by no means indicative of its quality. Several rooms renting for \$20 a month were rejected

because they were dirty and in bad condition while a number of the \$12 rooms were as attractive as rooms for which \$15 to \$16 was asked elsewhere. Some rates were obviously influenced by the district as in the case of rooms north of Sacramento and west of Van Ness. These rooms were not more desirable than rooms which rented for \$2 or \$4 less in other districts nor were they as desirable from the point of view of an employed woman as the less expensive rooms because they were not particularly accessible to places of employment.

An effort was made to determine the amounts actually paid for room rent by self-supporting women living in single rooms and earning \$16 a week. The study included 963 women employed in four factories in San Francisco, and two laundries in Los Angeles. The investigation showed that 294 women, or 30.5 per cent of the total number, earned \$16 a week. Of these 294 women, only 12 were living alone in single rented rooms.

(3) *Evidence on the cost of rooms secured from the San Francisco Young Women's Christian Association.*

Part of the service of the Young Women's Christian Association is the preparation of a register of recommended rooms for the use of women. These rooms have all been investigated and approved by representatives of that organization. From the reports of the Young Women's Christian Association investigators and from the descriptions on their report cards, it appears that the rooms have a more than adequate standard. It must be distinctly understood that the rooms included in the following statement do not include rooms in boarding houses or hotels operated by the Young Women's Christian Association or any girls' clubs.

Of 82 rooms approved by the Young Women's Christian Association, renting for \$20 a month or less, \$1.1 per cent rented for less than \$20 a month; 64.3 per cent for less than \$18 a month; 62.2 per cent for less than \$17.50 a month; 59.1 per cent for less than \$17 a month; 52.8 per cent for less than \$16 a month; 27.5 per cent for less than \$15 a month; 22.2 per cent for less than \$12.50 a month.

b. Cost of Rooms—Los Angeles.

(1) *Determination of Residence Districts.*

Los Angeles was divided into seven districts. The names used in designating the districts indicate general location to anyone familiar with Los Angeles. Addresses of 1459 women employed in six factories were tabulated according to city districts. Each district was definitely bounded and the addresses segregated according to the districts in which they were located.

From this information it appeared that women live not only in the immediate vicinity of their work but in all parts of the city. An investigation of rooms might then be made in all parts of the city with special attention paid to the southeast, Boyle Heights and east of Main districts, where there was shown some concentration.

(2) *Investigation of Rooms.*

Advertisements for a single room were inserted in the Times and the Examiner of September 17th and October 22d. A detailed description of each room investigated is on file in the office of the Commission.

There were forty-one answers to the advertisements of September 17th. Twenty-four rooms were inspected, twenty-one of which met the required standard. Of these, three rented for \$10 a month; thirteen for \$15 a month; one for \$15.16 a month; one for \$16 a month and one for \$17 a month; one for \$20 a month and one for \$22.67 a month.

There were forty-three answers to the advertisement of October 22d. Thirty-one rooms were inspected, twenty-nine of which met the required standard. Of these, five rented for \$15 a month; twenty for \$16 a month and four for \$20 a month.

Seventy-one other rooms in various districts were inspected, sixty-three of which met the required standard. Of these, one rented for \$10 a month; one for \$11 a month; two for \$12 a month; one for \$14 a month; ten for \$15 a month; two for \$15.75 a month; three for \$16 a month; one for \$17 a month; five for \$17.33 a month; five for \$18 a month; two for \$19.50 a month; fourteen for \$20 a month; ten for \$21.67 a month; two for \$22.50 a month; one for \$22.75 a month; two for \$25 a month; and one for \$26 a month.

Budget on which the \$16.00 Minimum Wage was Sustained December, 1922.

Items	Per year	Items	Allowance per year
Board.....	\$365 00	Board and room.....	\$573 00
Room.....	208 00		
Shoes (3).....	18 00		
Corsets (2).....	5 00		
Petticoats (2).....	4 00		
Stockings (10).....	5 00		
Nightgowns (3).....	3 75		
Underwear.....	8 25		
Dress (silk or wool) (1).....	22 50		
Housedress or apron.....	1 50		
Coat (1½).....	17 50	Clothing.....	142 30
Suit (1½).....	15 00		
Sweater (1½).....	1 75		
Hats (3).....	15 00		
Gloves (2).....	3 00		
Handkerchiefs (12).....	1 20		
Kimono.....	2 00		
Waists 1 at \$4.00; 3 at \$2.00.....	10 00		
Rubbers.....	85		
Repairing shoes.....	3 00		
Cleaning and repairing clothing.....	4 00	Sundries.....	121 00
Umbrella (½).....	1 00		
Carfare.....	36 50		
Sundries (toilet).....	7 50		
Medical and dental.....	25 00		
Vacation.....	25 00		
Amusement.....	12 00		
Laundry.....	15 00		
Total per year.....	\$836 30		
Total per week.....	16 08		

V. PUBLIC HEARINGS AND CONFERENCES.

The procedure prescribed by law for the making or amending of orders regulating wages, hours, or conditions of employment provides for the holding of a public hearing, which must be publicly advertised. In addition to the public hearing, the Commission may call a wage board composed of an equal number of representatives of employers and workers in the industry in question, a representative of the Commission acting as chairman of the wage board.

In the issuance or amendment of orders, the Commission considers fully the recommendations of the wage board, but such recommenda-

tions are not binding; the Commission may accept or reject them, or accept them in part.

During the two biennial periods, in addition to the wage boards convened, many conferences were held with employers and employees for the purpose of discussing the questions of cost of living, apprenticeship and other matters affecting the employment of women.

Following is a list of public hearings, wage boards and conferences held during the biennial periods, 1919-1920 and 1921-1922:

July 17, 1918. In Oakland.

Conference with employers in the Manufacturing Industry.

September 17, 1918. In San Francisco.

Conference with employers in the Fish Canning Industry.

Public Hearing in the Fish Canning Industry.

December 6, 1918. In San Francisco.

Public Hearing for consideration of the alteration and amendment of all of the orders of the Commission.

January 15-16, 1919. In Los Angeles.

Conference with employers in the following industries:

Fish Canning Industry,

Laundry and Dry Cleaning Industry,

Mercantile Industry,

Manufacturing Industry,

Hotel and Restaurant Industry.

Conference with employees in the Garment Manufacturing and the Fish Canning Industries.

Public Conference with employees in all industries.

January 29, 1919. In San Francisco.

Conference with representatives of the Retail Dry Goods Association.

March 11, 1919. In San Francisco.

Conference with employees in the Laundry, the Mercantile and the Manufacturing Industries.

May 5, 1919. In San Francisco.

Conference with employers in the Fruit and Vegetable Canning Industry.

May 7, 1919. In San Francisco.

Conference with employers in the Fruit and Vegetable Canning Industry.

August 29, 1919. In San Francisco.

Conference with representatives of Hotel and Apartment House Owners.

September 12, 1919. In San Francisco.

Conference with representatives of the Wholesale Millinery Association of Northern California.

September 19, 1919. In San Francisco.

Conference with employers in the Dried Fruit Industry.

October 6, 1919. In Los Angeles.

Public Hearing in the Textile Occupations, in Agricultural Occupations, in the Bean Cleaning and Sorting Industry, in the Nut Shelling and Picking Industry and in the Beet Sugar Industry.

Conference with employers in the Candy Manufacturing Industry.

Conference with employers in the Hotel Industry.

Conference with Seventh Day Adventist Employers.

November 14, 1919. In San Francisco.

Conference with employers in the Hotel and Restaurant Industry.

Conference with representatives of the Retail Candy Dealers Association.

March 24, 1920. In San Francisco.

Public Hearing for consideration of the alteration and amendment of all of the orders of the Commission.

March 26, 1920. In San Francisco.

Conference with employers in the Fruit and Vegetable Canning Industry.

April 1, 1920. In San Francisco.

Conference with representatives of organizations interested in the regulation by the Commission of the employment of newsboys and other street traders

April 14, 1920. In San Francisco.

Conference with employees in various industries.

April 19-20-21, 1920. In San Francisco.

Conferences with employers in the following industries:

Manufacturing Industry,
Hotel, Restaurant and Apartment House Industry,
Laundry and Dry Cleaning Industry,
Mercantile Industry.

Conference with representatives from the California Manufacturers Association.

April 26-27, 1920. In Los Angeles.

Conferences with employers in the following industries:

Fish Canning Industry,
Fruit and Vegetable Packing Industry,
Manufacturing Industry,
Laundry and Dry Cleaning Industry,
Mercantile Industry,
Fruit and Vegetable Canning Industry,
Hotel, Restaurant and Apartment House Industry

Conference with employees in the various industries.

May 25, 1920. In San Francisco.

Conference with employers and others interested in the employment of women in Agricultural Occupations.

June 30, 1920. In San Francisco.

Conference with employers in the Fruit Drying Industry.

August 24, 1920. In San Francisco.

Conference with employers in Advertising and Addressing Bureaus.

November 8, 1920. In San Francisco.

Conference with employers in the Manufacturing Industry.

January 11, 1921. In San Francisco.

Conference with employers in the Manufacturing Industry.

February 16, 1921. In San Francisco.

Conference with employers in the Fruit and Vegetable Canning Industry.

March 7, 1921. In San Francisco.

Public Hearing in the Fruit and Vegetable Canning Industry.

March 14, 1921. In San Francisco.

Conference with employers in the Fruit and Vegetable Canning Industry.

April 15, 1921. In San Francisco.

Conference with employers in the Fruit and Vegetable Canning Industry.

April 20, 1921. In San Francisco.

Public Hearing in the Fruit and Vegetable Canning Industry.

April 21, 1921. In San Francisco.

Wage Board in the Fruit and Vegetable Canning Industry.

May 6, 1921. In Los Angeles.

Public Hearing in the Fruit and Vegetable Packing Industry.

November 2, 1921. In San Francisco.

Conference with employers in the Garment Manufacturing Industry.

November 9, 1921. In Los Angeles.

Conference with employers in the following industries:

General Manufacturing Industry,
Garment Manufacturing Industry,
Mercantile Industry,
Wholesale Millinery Industry,
Hotel and Restaurant Industry,
Laundry Industry.

Conference with employees in the various industries.

November 21, 1921. In San Francisco.

Conferences with employers in the following industries:

Mercantile Industry,
Laundry Industry,
Hotel and Restaurant Industry,
General Manufacturing Industry,
Fish Canning Industry.

Conference with Minimum Wage Committee of the California Manufacturers' Association.

Public Hearing for consideration of the alteration and amendment of all of the orders of the Commission.

November 22, 1921. In San Francisco.

Conference with employers in the following industries:

General Packing Industry,
Green Fruit Packing Industry,
Fruit and Vegetable Canning Industry,
Wholesale Millinery Industry.

January 3, 1922. In Sacramento.

Conference with employees in the various industries.

January 26-27, 1922. In San Francisco.

General Wage Board.

March 17, 1922. In San Francisco.

Conference with employers and employees in the Garment Manufacturing Industry.

March 22, 1922. In San Francisco.

Wage Board in the Garment Manufacturing Industry.

March 30, 1922. In San Francisco.

General Wage Board (Reconvened).

VI. ADMINISTRATION.

A. Enforcement of Orders.

The act establishing the Industrial Welfare Commission not only gives the Commission the power to make mandatory orders, but provides fully for their enforcement.

In the enforcement of its wage orders which protect the employment of approximately 150,000 women, the Commission has made its work preventive as well as corrective. Many women workers who are familiar with the law are afraid to jeopardize their employment by registering complaints. A large number of workers are foreigners who can not read the orders which the Commission requires employers to post for the information and protection of the women. A great number of women who do realize that there is a minimum wage are uninformed as to the legal rates for inexperienced workers and have

no knowledge of the Commission's limitation of the number of apprentices.

1. Keeping of Records.

Under the act establishing the Industrial Welfare Commission, employers of women and minors are required to furnish to the Commission all reports and information which the Commission may require to carry out the purposes of the act. Under this authority, the Commission, in each of its wage orders, requires employers to keep a record of the names and addresses, the hours worked and the amounts earned by all women and minor employees, such records to be kept on file for at least one year.

2. Posting of Orders.

Under the provisions of the law, every employer of women or minors is required to post the Commission's order affecting the women and minors in his industry. This gives the women an opportunity of becoming familiar with the laws made for their protection.

3. Inspection of Establishments.

One part of the Commission's procedure in enforcing the minimum wage rates is through inspection of pay rolls in all establishments subject to the orders of the Commission, with reinspections in establishments in which violations are found. A routine inspection includes the examination of pay roll records to insure payment of the minimum wage to all women and minor workers, to insure the keeping of a record of hours worked and to insure the registration of apprentices. If inspection shows that women workers have been paid less than the legal minimum rates, an agent computes and collects for them the difference between the amounts which the employer has paid and the legal minimum rates to which the workers are entitled under the law. If the Commission feels sure that the violation was the result of ignorance, and not deliberate, court action is withheld and the employer is given a chance to prove his cooperation. This policy has been a great success and the Commission believes that it has resulted in the education and cooperation of the employing group to a much greater extent than a constant appeal to the courts would have effected. The inspection also includes an inspection of the working conditions required by the sanitary orders of the Industrial Welfare Commission; i.e., clean, well lighted and well ventilated workrooms with the necessary provisions for heating, seats for the women workers and clean dressing rooms with adequate toilet and washing facilities.

During the two biennial periods, agents of the Commission have made 5744 routine inspections. In addition, 5525 pay roll inspections were made in the fruit and vegetable canneries for the purpose of insuring the payment of fair piece rates to the women workers. This gives a total of 11,269 inspections during the two biennial periods for the enforcement of the Commission's orders.

4. Examination of Certified Pay Roll Reports.

At least once a year the Commission calls for the filing of pay roll reports from all establishments in which women are employed in large groups. These reports have been called for chiefly from the

industries which are nonseasonal and in which apprenticeship regulations have been made. The reports are certified; that is, they must be sworn to by the superintendent or manager of the firm, or some other responsible person, as being "a full, true and correct" statement of the pay roll information required for a given period. During the biennial periods approximately 16,500 certified pay roll reports have been filed with the Commission. These reports are examined for evidence of violation of the Commission's orders and are analyzed to determine the effect of such orders, for the guidance of the Commission. Wherever there is evidence of payment of less than the legal wage, or when an excess number of learners is being employed, or where any other violation of the Commission's orders is shown, an inspection is made to correct and adjust these violations.

5. Investigation and Adjustment of Complaints.

The number of complaints received by the Commission is relatively small compared with the number of adjustments which the Commission finds it necessary to make in order to bring industry up to the standard set by the state.

The Commission believes that the system of registration of learners, the inspection of certified pay rolls and the inspection of pay roll records in places of employment by agents of the Commission has been responsible for the comparatively small number of complaints registered. The enforcement of the Commission's orders has never been limited to the investigation of complaints; in fact, when complaints are received, it is felt to be indicative of the fact that the work of the department has not been complete. During the two biennial periods, 1320 complaints have been filed with this department, including complaints on nonpayment of the minimum wage, reports of bad working conditions and of failure to provide for a day of rest. These complaints are carefully investigated and conditions are remedied to conform to the standards required by the orders of the Commission.

6. Licensing of Apprentices.

In the industries in which the orders of the Commission provide an apprenticeship period of six months or more, employers are required to register as apprentices every woman and minor who is paid less than the legal minimum wage. This procedure protects the worker by defining the wage to which she is entitled in accordance with the length of her experience in the industry. The regulation of apprenticeship is fully discussed on page 33.

7. Licensing of Infirm Workers.

The act which established the Commission provides for the issuance of licenses to women physically defective by reason of age or otherwise, permitting their employment at less than the legal minimum wage. Such licenses are issued upon joint application of employer and employee and the rate to be paid is fixed by the Commission. A further discussion of the licensing of infirm and elderly workers is to be found on page 43.

8. Collection of Unpaid Minimum Wages.

During the biennial period of 1919-1920, \$230,000 was added to the women's wages as a direct result of the established inspection

service. During the biennial period 1921-1922, the sum of \$257,043 was paid to the women through actual enforcement of minimum wage orders. Therefore in the last four years approximately a half million dollars has been paid to the women as a result of the investigation of complaints, the analysis of certified pay roll reports and learners' registrations and routine plant inspections.

9. Conclusion.

No one part of the procedure of enforcement outlined in this report will enforce the minimum wage law adequately. Experience over a period of eight years of actual operation has shown that effective enforcement can be accomplished only through all of these means.

B. Regulation of Apprenticeship.

Under the operation of a minimum wage law, some provision must be made to permit the entrance of untrained women workers into the industry. Experience has demonstrated that untrained and unskilled women would have practically no opportunity to enter skilled and semi-skilled trades unless employers were given the opportunity of employing them at less than the legal minimum wage, and therefore, lack of apprenticeship would work hardship on the women. Section 8 of the act establishing the Industrial Welfare Commission empowers the Commission to permit the employment of apprentices and to regulate the conditions of their employment as follows:

"For any occupation in which a minimum wage has been established, the Commission may issue to an apprentice or learner a special license authorizing the employment of such apprentice or learner for such time and under such conditions as the Commission may determine at a wage less than such legal wage; and the Commission shall fix a special wage for such apprentice or learner.

The Commission may fix the maximum number of women and minors under 18 years of age to be employed under the licenses provided for in subdivision (b) of this section, in any occupation, trade, or establishment in which a minimum wage has been established."

The orders of the Commission define a learner as a "woman or minor whom the Industrial Welfare Commission permits to work for less than the legal minimum wage in consideration of the provision by the employer of reasonable facilities for learning the industry." In the industries in which there is an extended period of apprenticeship, learners are registered with the Commission and the Commission has guarded against an abuse of the apprenticeship system by providing that "Certificates of registration will be withheld by the Commission where there is evidence of attempted evasion of the law by employers who make a practice of dismissing learners when they reach their promotional periods. It may be noted here that the Commission has found little evidence of such evasion of the law.

The determining factor in arriving at fair apprentice regulations is whether or not there is opportunity for learning and for promotion to a wage higher than the minimum wage. That is, in the unskilled occupations in which the minimum is practically the standard wage, as in the hotel and restaurant industry, and in the seasonal industries as in the case of the fruit and vegetable and fish packing and canning industries, the minimum wage must be paid at once or within two, three or four weeks, according to the requirements of the industry. In contrast to these short apprentice periods are the apprentice periods of the mercantile, manufacturing and laundry industries.

**LENGTH OF APPRENTICESHIP AND WEEKLY RATES OF WAGES OF WOMEN AND MINORS
UNDER THE \$16.00 MINIMUM WAGE, 1920.**

Mercantile Industry.

	Wage 1st 6 mos.	Wage 2d 6 mos.	Wage 3d 6 mos.	There- after	Length of apprenticeship
Time workers:					
Minor.....	\$10 00	\$12 00	\$14 00	\$16 00	18 months
Adult.....	12 00	14 00	16 00		12 months

Manufacturing Industry.

	Wage 1st 3 mos.	Wage 2d 3 mos.	Wage 3d 3 mos.	There- after	Length of apprenticeship
Time and piece workers:					
Minor.....	\$10 00	\$12 00	\$14 00	\$16 00	9 months
Adult.....	12 00	14 00	16 00		6 months

General and Professional Offices.

	Wage 1st 3 mos.	Wage 2d 3 mos.	Wage 3d 3 mos.	Wage 4th 3 mos.	There- after	Length of apprenticeship
Time and piece workers:						
Minor.....	\$10 00	\$11 00	\$12 00	\$14 00	\$16 00	12 months
Adult.....	12 00	14 00	16 00			6 months

Laundry Industry.

	Wage 1st 3 mos.	Wage 2d 3 mos.	There- after	Length of apprenticeship
Time and piece workers:				
Minor.....		\$12 00	\$14 00	6 months
Adult.....		12 00	16 00	6 months

Unclassified Occupations.

	Wage 1st 3 wks.	Thereafter	Length of apprenticeship
Time and piece workers:			
Minor.....	22 cents per hour; \$10.56 per week	25 cents per hour; \$12.00 per week	3 weeks
Adult.....	25 cents per hour; \$12.00 per week	33 $\frac{1}{3}$ cents per hour; \$16.00 per week	3 weeks

Fruit and Vegetable Packing Industry.

	Wage 1st 2 wks.	Thereafter	Length of apprenticeship
Time and piece workers:			
Minor.....	22 cents per hour; \$10.56 per week	33 $\frac{1}{3}$ cents per hour; \$16.00 per week	2 weeks
Adult.....	25 cents per hour; \$12.00 per week	33 $\frac{1}{3}$ cents per hour; \$16.00 per week	2 weeks

**LENGTH OF APPRENTICESHIP AND WEEKLY RATES OF WAGES OF WOMEN AND MINORS
UNDER THE \$16.00 MINIMUM WAGE, 1920.—Concluded.**

Packing of Citrus Fruits, Dried Figs and Layer Raisins.

	Wage 1st 4 wks.	Thereafter	Length of apprenticeship
Time and piece workers:			
Minor.....	22 cents per hour; \$10.56 per week	33 $\frac{1}{4}$ cents per hour; \$16.00 per week	4 weeks
Adult.....	25 cents per hour; \$12.00 per week	33 $\frac{1}{2}$ cents per hour; \$16.00 per week	4 weeks

Fruit and Vegetable Canning Industry.

	Wage 1st week	Thereafter	Length of apprenticeship
Time workers:			
Female minor.....	22 cents per hour; \$10.56 per week	33 $\frac{1}{4}$ cents per hour; \$16.00 per week	1 week
Female adult.....	25 cents per hour; \$12.00 per week	33 $\frac{1}{2}$ cents per hour; \$16.00 per week	1 week
Male minor.....	30 cents per hour; \$14.40 per week		

Fish Canning Industry.

	Wage 1st week	Wage 2d week	Wage 3d week	Wage 4th week	Thereafter	Length of apprenticeship
Time and piece workers:						
Minor and adult.....	\$12 00	\$13 00	\$14 00	\$15 00	\$16 00	4 weeks

Agricultural Industry.

	Wage	Length of apprenticeship
Time workers—adult.....	\$16.00 per week	None

Hotel and Restaurant Industry.

	Wage	Length of apprenticeship
Time workers—minor and adult.....	\$16.00 per week	None

1. *Limitation of Number of Apprentices.*

It is for the Commission to determine what per cent of apprentices will provide a constant supply of experienced workers without permitting evasion of the law through the employment of apprentices in place of trained workers at the minimum wage. The first orders issued in the mercantile, laundry and manufacturing industries limited the per cent of apprentices to 25 per cent of the total number of women employed. In the conferences held prior to establishing \$16 as the minimum wage, evidence was presented to show that this allowance was inadequate, and the per cent was increased to 33 $\frac{1}{3}$ per cent. Individual establishments in these industries find it necessary in some instances to take advantage of the allowable 33 $\frac{1}{3}$ per cent, but the industries as a whole use a very small per cent of the allowed number of apprentices, as shown in Table 44.

In order to make the employment of apprentices possible in small firms, the Commission has ruled that one apprentice may be employed where there are two women employees, and two apprentices where there are four or five women employees. If there is but one woman employee who is left in charge of the place of business, she must be paid the minimum wage. In industries in which the apprentice period is limited to one, two or three weeks, no limitation is placed on the number of apprentices that may be employed.

2. *Control of Apprenticeship Through Registration.*

The Commission is of the opinion, after five years' experience, that a system of registration or licensing of learners is the only adequate method of controlling apprenticeship in industries in which the nature of the work necessitates an extended learning period. Underpayment of apprentices might not always be the result of the employer's desire to evade the law; it might easily come through neglect in keeping the dates on which increases are due in some sort of follow-up system which would automatically bring the increases to the employer's attention. While women workers are generally familiar with the amount of the legal minimum wage for experienced workers, they are not so familiar with the minimum rates for apprentices, and, as a rule, they have no particular interest in the legal limitation of the number of apprentices, as they do not understand that this regulation is one which affects their wages directly. Therefore, the Commission has established a complete registration or license system in the mercantile, laundry and manufacturing industries, insuring apprentices of the periodic increases in wage required by the law, crediting them with their previous experience in other establishments and enforcing the legal limitation of the number of apprentices employed in each establishment. All other industries have apprenticeship periods of such short duration that registration is unnecessary. The registration system is designed to protect the apprentice throughout her entire period of apprenticeship whether she has worked in one or more establishments in the same industry.

a. Certification of Learners in the Mercantile Industry.

In the mercantile industry an employer is required to register with the Industrial Welfare Commission every woman and minor who is being paid less than the legal minimum wage. The following blank, filled out jointly by the employer and the employee, must be filed three weeks from the date of employment.

INDUSTRIAL WELFARE COMMISSION

STATE OF CALIFORNIA

620 STATE BUILDING, SAN FRANCISCO

931 PACIFIC FINANCE BUILDING, LOS ANGELES

**APPLICATION FOR REGISTRATION AS A LEARNER IN THE
GENERAL MERCANTILE INDUSTRY**This Blank is for the Registration of Full-Time Workers Only, and Should be Filed
at the end of Three Weeks' Employment*To the INDUSTRIAL WELFARE COMMISSION of the State of California:*

I, the undersigned, desiring employment as a learner in the general mercantile industry, do hereby make application to your Commission for a LEARNER'S CERTIFICATE OF REGISTRATION in the establishment of.....

(Name of firm)

located at.....Street,.....

(City)

I have been employed in this establishment since.....

(Month Day Year)

at \$.....a week.

I have had previous experience in the general mercantile industry with the following firms:

FIRM NAME AND ADDRESS	TIME EMPLOYED
.....	from.....to.....
(State whether office or sales force)	(Month Day Year) (Month Day Year)
.....	from.....to.....
(State whether office or sales force)	(Month Day Year) (Month Day Year)
.....	from.....to.....
(State whether office or sales force)	(Month Day Year) (Month Day Year)
.....	from.....to.....
(State whether office or sales force)	(Month Day Year) (Month Day Year)
.....	from.....to.....
(State whether office or sales force)	(Month Day Year) (Month Day Year)

Date of birth.....Present age.....

(Month Day Year)

(Years and months)

Signature of applicant.....

(Give name in full)

Date of making application.....Address.....City

EMPLOYER'S AGREEMENT

.....hereby subscribe to the foregoing application, recognizing the previous experience above listed, and request that a certificate of registration as a learner in the general mercantile industry be issued by your Commission to

....., agreeing to provide him.....with reasonable facilities for learning the general mercantile industry. Salary to be paid this employee, \$.....

Certificates will not be issued unless the following Pay Roll Report is furnished in full:

REPORT OF TOTAL NUMBER OF FEMALE EMPLOYEES

(Do not include special workers or part-time employees)

On Pay Roll of.....(Date).....(Give date of Pay Roll nearest the date of filing this application)

Totals are to be given separately for each of the following divisions:	Number of Experienced Female Employees	Number of Female Learners	Total Number of Female Employees
General Mercantile
Office
Millinery Work-Room
TOTAL

Superintendent or Manager

The cooperation of the employer is requested in seeing that this application is filled out IN FULL before it is sent to the office of the Industrial Welfare Commission.

Upon receipt of such application by the Commission, the record of the worker is checked against the registration records on file in the Commission office so that the worker may be given full credit for her previous experience. If the statement on the application blank shows that an employer is exceeding the legal per cent of apprentices at the time of making application, this violation is at once corrected through the following procedure: The employer is required to raise the wages of a sufficient number of women to the minimum so that $33\frac{1}{3}$ per cent of the women will receive at least the minimum. The women whose rates have been so raised must be paid the difference between the weekly amounts they have received and the minimum wage, retroactively, until all pay rolls on which an excess number of women were paid as learners have been adjusted. After the application of the worker has been checked in this manner, a certificate of registration is issued. The original and duplicate copies are sent to the employer with instructions to give the original copy to the worker so that she will be informed as to the legal minimum rates due her, and the third copy is retained for the Commission's files.

STATE OF CALIFORNIA		No.
INDUSTRIAL WELFARE COMMISSION		
620 State Building, Civic Center, San Francisco		
LEARNER'S CERTIFICATE OF REGISTRATION		
<p>THIS IS TO CERTIFY, that.....</p> <p>has been registered as a learner in the Mercantile Industry, to be employed by</p> <p>.....</p> <p>in the city of..... California. The above learner</p> <p>shall receive a wage of not less than the following:</p> <p>from.....19....., to.....19....., \$..... per week;</p> <p>from.....19....., to.....19....., \$..... per week;</p> <p>from.....19....., to.....19....., \$..... per week;</p> <p>from.....19....., to.....19....., \$..... per week;</p> <p>and thereafter shall be deemed an experienced worker and shall be paid not less than the minimum wage for experienced workers in said industry.</p> <p>Dated at San Francisco, California this.....day of.....19.....</p>		
INDUSTRIAL WELFARE COMMISSION		
By KATHERINE PHILIPS EDSON		
PREVIOUS EXPERIENCE.....YEARS.....MONTHS		Executive Officer
(Over)		

When an apprentice leaves a firm, or completes the period of apprenticeship, or is raised to the minimum before completing the apprenticeship period, the employer is required to return the duplicate of the certificate, making a report of one of these conditions on the reverse side of the certificate. This copy of the certificate then replaces the third copy of the certificate which has been kept in the Commission's files, so that the worker's record of experience is constantly up to date. The control of apprenticeship is further strengthened by a monthly follow-up system whereby each employer of apprentices is notified once a month of the date and the amount of increase due any learner in that month.

Learners' certificates are also used in the following manner by the agents of the Commission during plant inspections: The agent must see that the firm has on file a certificate of registration for

every woman and minor who is paid less than the legal minimum wage, and each certificate must be checked against the pay roll to assure the payment of whatever apprentice rate is due.

b. Registration of Learners in the Manufacturing Industry.

Because of the fact that the apprentice period is considerably shorter for both adult and minor workers in the manufacturing than in the mercantile industry (six months for adults and nine months for minors in the manufacturing industry as against a year and a half for minors and one year for adults in the mercantile industry) the Commission employs a system of registration of apprentices instead of the more elaborate system of certification which is in effect in the mercantile industry. Manufacturing establishments are supplied with pads of registration forms which are printed in duplicate. An employer is required to register each woman and minor who is paid less than the legal minimum wage at the end of two weeks' employment. The registration blank is filled out jointly by the employer and employee—the employer sends the original copy to the Commission and retains the duplicate copy. As in the case of the mercantile applications, upon the receipt of each registration blank by the Commission, the record of the worker is checked against the registration records on file, so that the worker may be given full credit for her previous experience, but no certificate is issued. If the report on the number of employees shows that an employer is exceeding the legal number of apprentices, the violation is at once corrected. When an apprentice leaves a firm or completes the period of apprenticeship or is raised to the minimum before completing the period of apprenticeship, the employer is required to return the duplicate of the registration form, making a report upon it of one of these conditions. This copy of the registration form then replaces the original copy filed with the Commission. A monthly follow-up letter advises employers of increases due their apprentices as in the case of the mercantile industry. The form used in registering manufacturing apprentices follows:

DUPLICATE—This copy to be retained by the employer and returned to the Industrial Welfare Commission when the employee leaves or is raised to the minimum

INDUSTRIAL WELFARE COMMISSION

STATE OF CALIFORNIA

620 State Building, San Francisco

931 Pacific Finance Building, Los Angeles

REGISTRATION OF LEARNER IN THE MANUFACTURING INDUSTRY

EMPLOYEE'S STATEMENT | EMPLOYER'S AGREEMENT

I.....
(Name of employee)
have been employed in this establishment
since.....at \$.....a week
(Date)
as a.....
(State kind of work)

PREVIOUS EXPERIENCE IN THE MANUFACTURING INDUSTRY

Give Names and Addresses of Former Employers and Length of Previous Employment and Kind of Work Done

(Signature of employee) (Date of birth if under 18 years)

(Address)

EMPLOYER'S AGREEMENT

I
(Firm name) (Address)
hereby subscribe to the application of
.....
(Name of employee)

I recognize the previous experience as listed and agree to provide h..... with reasonable facilities for learning the Manufacturing Industry.

Date..... Salary to be paid \$.....
(Beginning date of employment) (A week)

REPORT OF TOTAL NUMBER OF FEMALE EMPLOYEES

on pay roll of.....
(Date)

	Number of Experienced Females	Number of Female Learners	Total Number of Female Employees
Factory Employees			
Office Employees			
TOTAL.....			

TOTAL.....	
------------	--

Superintendent or Manager

When the employee has been raised to the minimum or has left your employ return this registration blank to the Industrial Welfare Commission

RAISED TO	LEFT
MINIMUM.....	EMPLOYMENT.....
(Date)	(Date)

MINIMUM.....EMPLOYMENT.....
(Date) (Date)

c. Registration of Learners in the Laundry and Dry Cleaning Industry.

The process of registering learners in the laundry and dry cleaning industry is identical with the registration system in effect in the manufacturing industry. The length of the apprentice period is six months for both adults and minors in the laundry industry.

C. Licensing of Infirm Workers.

In addition to making provision for the entrance of untrained workers or apprentices into industry, the law also provides as follows for the employment of substandard workers who can not meet the industrial requirements of the minimum wage earner:

Sec. 8a. For any occupation in which a minimum wage has been established, the Commission may issue to a woman physically defective by age or otherwise, a special license authorizing the employment of such licensee, for a period of six months, for a wage less than such legal minimum wage; and the Commission shall fix a special minimum wage for such person. Any such license may be renewed for like periods of six months.

There are several types of workers who are incapable of earning the minimum wage. There are the women of really advanced years or of actual physical infirmity. Women who have entered industry at an early age, and foreign-born mothers of many children may be "elderly" at 45 or 50 years in the sense that they are no longer capable of meeting average working requirements. In some instances, women who enter industry for the first time at middle age or later, experience much greater difficulty in learning an occupation than younger women. A permit granted to a woman of this type is intended to increase the length of her apprenticeship rather than to continue her employment indefinitely at less than the minimum. In most cases it is not necessary to renew a permit issued on this basis.

It is the Commission's duty to assure itself that such exemptions from payment of the minimum are legitimate and that the interests of the worker are fully safeguarded. An employer who wishes to employ elderly or infirm workers for less than the minimum wage must secure permits from the Industrial Welfare Commission for such employment. The applications must be signed jointly by the employer and the worker, and the worker is also required to state her age, length of experience in the occupation and the reason for her acceptance of less than the minimum wage.

If the age given on the application does not appear to warrant the issuance of a permit on the basis of old age, the applicant is interviewed by an agent of the Commission, who then reports on the reasonableness of the request. It is often the case that elderly women, in the fear of being displaced by younger workers, will give their ages as being less than they actually are. When necessary, the agent makes a study of the worker's production record, to see whether or not her physical condition is reflected in a decreased earning capacity. An application made on the ground of physical disability must be accompanied by a doctor's certificate.

In trade union establishments, the union representative, because of her familiarity with the conditions of employment, is asked to approve the application of elderly or infirm workers.

An infirm worker's permit as a rule specifies the least time rate that may be paid, but in the case of certain factories in which women are paid on a piece-rate basis, employers are authorized to pay elderly or infirm workers whatever they are able to earn on the current piece rates. Since the Commission requires that two-thirds of the women working in any factory shall be paid not less than the experienced minimum wage, it is safe to assume that the piece rates paid will be such that they will yield the minimum wage to two-thirds of the workers, and it is therefore felt that these rates will constitute a fair basis of payment for the women working on permits. It is frequently true that this type of worker, when employed on a piece rate basis, is so afraid of being unable to earn the minimum that she will work under a constant strain, and for that very reason her earnings will fall below the minimum. In a number of instances, employers have made the statement that elderly piece-workers who fell below the minimum wage, succeeded in earning it when they were given permits.

A special arrangement has been made by the Commission for the employment of elderly or infirm cutters in fruit and vegetable canneries. The 1919 canning order provided that the audit (discussed on page 137), insuring the payment of piece rates that would yield the minimum hourly rate to two-thirds of the women working upon them should be based upon the earnings of *all* women cutters, including elderly and infirm workers. It was found that this provision resulted in effecting the discharge of a number of substandard workers, whose inefficiency brought down the yielding power of the piece rates. For the purpose of protecting these workers from dismissal, the Commission issued permits to them and based the audit upon the earnings of two-thirds of the women exclusive of those working on permits.

LICENSES FOR ELDERLY AND INFIRM WORKERS.

In Effect from January, 1918, to January, 1923.

Year	New licenses issued	Reason for issuance			Renewals of licenses issued previous years
		Age	Physical disability	Language deficiency	
1918.....	186	74	112	---	---
1919.....	346	85	260	1	49
1920.....	191	53	134	4	169
1921.....	223	63	158	2	221
1922.....	189	52	137	---	241
Totals.....	1,135	327	801	7	680

Covering a period of five years 1135 licenses were issued to elderly and infirm workers in the fish canning, fruit and vegetable packing, hotel and restaurant, laundry, manufacturing and mercantile industries and for office and unclassified occupations. Eight hundred one were issued for age; 327 account physical disability, and 7 for language deficiency. The largest number issued in any one year was 346 in 1919. The largest number in effect during any one year was 444 in the year 1921, a year of industrial depression and unemployment. In order to keep in employment the women who were on the border line of efficiency

(the aged and infirm), it was necessary to be more liberal in the granting of permits during this period.

It has been the Commission's experience that the employment of women on permit at less than the minimum wage has affected so few women that there is no evidence of evasion of payment of the minimum wage by the substitution of elderly or infirm workers receiving less than the minimum wage for minimum wage workers.

VII. MERCANTILE INDUSTRY—1919, 1920, 1921, 1922.

The minimum wage order in the mercantile industry has been twice amended in the last two biennial periods.

A. Amendment of Mercantile Order, April, 1919.

A public hearing for the discussion of the alteration and amendment of the orders of the Commission, including the mercantile order, was held in San Francisco on December 6, 1918. Following the 1919 cost of living study, conferences were held with representatives of employers and workers in the mercantile industry in San Francisco and Los Angeles.

From the facts presented at these conferences, the Commission felt that it was advisable to make certain changes in the regulations effective in this industry in addition to increasing the minimum wage from \$10 to \$13.50.

Among these changes was an increase in the allowed number of apprentices from 25 per cent to 33 $\frac{1}{3}$ per cent of the total number of women and female minors employed in any mercantile establishment. A discussion of the Commission's method of regulating the employment of apprentices is to be found on page 33 of this report.

It was brought to the Commission's attention that the section of the mercantile order requiring that all part-time workers be paid not less than the full daily minimum wage was working a hardship on many women whose home duties prevented them from working more than a few hours a day. This provision was designed to prevent the replacement of full-time workers by part-time workers as an evasion of the payment of the minimum wage. It was shown, however, that the effect of the regulation had been to exclude such women from the industry entirely. After examining the evidence submitted, the Commission felt that a limitation of the per cent of part-time workers and the payment of an hourly rate 25 per cent higher than the minimum hourly rate would solve the problem. Such provisions were accordingly included in the 1919 mercantile order.

B. Amendment of Mercantile Order, June, 1920.

The provisions of the mercantile order were further changed in June, 1920, when the minimum wage was increased from \$13.50 to \$16 a week. Evidence presented at the hearings before representatives of the industry made it clear that the length of the apprenticeship period, both for adult and minor learners, needed reduction. Accordingly, the minor learner period was reduced from six six-month periods to three six-month periods. The adult learner period was reduced

from one year and a half to one year and the distinction between an adult learner over eighteen years of age and one over twenty years of age was abolished.

Under this amendment of the mercantile order, it was deemed advisable to classify office women employed in mercantile establishments under the order regulating general and professional offices. Women employed in the food-catering departments of mercantile establishments, hitherto exempt from the orders of the Commission, were classified under the hotel and restaurant order. The hotel and restaurant industry had been placed under the orders of the Commission after the 1919 amendment of the mercantile order.

From information received subsequent to this amendment, the Commission believes that in any future revision of the mercantile order it would be advisable to make a special ruling for minor boys who are employed in the outside delivery service of mercantile establishments. At present they are classified under the regular mercantile order, but as there is little opportunity for them to learn the mercantile industry and no probability of their advancement into store service, there should be almost immediate advancement to a wage approximating that paid to minor boys in unclassified occupations (\$12 a week).

C. Effect of Increased Minimum Rates in the Mercantile Industry.

In conformity with the procedure established by the Commission for enforcement purposes and for the purpose of studying the effect of its orders, certified pay roll reports were called for from all mercantile establishments in the state where women or minors were employed. These reports were for the week of March 8, 1919, when the \$10 minimum wage was still in effect and for the week of July 12, 1919, four months following the effective date of the \$13.50 minimum wage order. The intervening period (4 months) was sufficiently short so that the increase in rates may be fairly attributed to the higher minimum wage.

The increase in wages effected by the \$13.50 minimum wage order is shown in the following summary compiled from tables I and II, covering 21,627 women and minors in March and 23,088 in July.

Date of pay roll	Minimum wage	Less than \$13.50 a week	\$13.50 a week	Over \$13.50 a week
March, 1919.....	\$10 00	56.4%	1.9%	41.7%
July, 1919.....	13 50	25.1%	23.6%	51.3%

1. The number of women receiving less than \$13.50 was reduced from 56.4 per cent in March under the \$10 wage to 25.1 per cent in July when the \$13.50 became effective (a period of four months).

2. In March 1.9 per cent received \$13.50 and in July 23.6 per cent were receiving this wage.

3. In March 41.7 per cent were receiving over \$13.50 a week and in July 51.3 per cent were earning wage in excess of \$13.50.

Raising the lower paid groups to the minimum did not result in lowering the wage of the workers in the higher groups. On the contrary an increase of 9.6 per cent was effected in the wage groups above the minimum.

Tables III and IV setting forth the earnings on pay rolls of March and July show earnings in excess of the rates. This is accounted for by the fact that it is the custom in many mercantile establishments to

pay a commission on sales in addition to the basic wage. The rates were tabulated into groups corresponding to the basic wage, while the earnings which represented the basic wage, plus the commissions, fell in the higher groups.

The apprentices are rarely paid on a commission basis; the rates and earnings of this group, therefore, would be practically the same. The difference as shown in the tables is due to irregularity of attendance.

The increase in wages effected by the \$16 minimum wage order is shown as compiled from tables II and V, covering 23,088 women in July, 1919, and 28,645 women in August, 1920.

Date of pay roll	Minimum wage	Less than \$16 a week	\$16 a week	Over \$16 a week
July, 1919.....	\$13 50	73.2%	5.0%	21.8%
August, 1920.....	16 00	13.1%	40.0%	46.9%

1. A very marked reduction is shown in the number of women receiving less than \$16 a week; i. e. from 73.2 per cent in July, 1919, under the \$13.50 minimum wage to 13.1 per cent in August, 1920, when the \$16 wage became effective.

2. The number of women receiving \$16 a week was increased from 5 per cent in July, 1919, to 40 per cent in August, 1920.

3. An increase in the number of women receiving over \$16 a week is shown from 21.8 per cent in July, 1919, to 46.9 per cent in August, 1920.

Obviously there is no evidence to indicate that the minimum has become a fixed wage or a maximum wage as witnessed by the fact that with each advance in the minimum wage there has been a corresponding increase in the wages of those above the minimum group.

A comparison of rates of wages compiled from tables V and VII, covering 28,645 women and minors in August, 1920, with similar data covering 31,159 women and minors in March, 1922, is shown below:

Date of pay roll	Minimum wage	Less than \$16 a week	\$16 a week	Over \$16 a week
August, 1920.....	\$16 00	13.1%	40.0%	46.9%
March, 1922.....	16 00	6.1%	32.9%	61.0%

The number of women and minors receiving less than \$16 (the apprentice group) was reduced from 13.1 per cent in August, 1920, to 6.1 per cent in March, 1922. These apprentices were advanced into the minimum wage group in compliance with the Commission's regulation providing periodic wage increases for apprentices. Although 7 per cent of the apprentices had been advanced into the minimum wage group during this period that group was reduced from 40 per cent to 32.9 per cent and the group earning over \$16 was increased from 46.9 per cent to 61 per cent.

This likewise refutes the charge that learners are dismissed when their apprenticeship has terminated and that their places are filled by a new force of apprentices.

TABLE I.—MERCANTILE

(\$10.00 Minimum

Weekly Rate of Wages—March

Number of Women and

City	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno	15	2	14	11	50	33	34
Los Angeles	146	106	243	307	1,158	626	1,737
Oakland	41	20	45	74	317	152	359
Pasadena	3	3	13	9	52	34	61
Sacramento	3	9	46	53	205	175	109
San Diego	30	18	38	19	141	64	133
San Francisco	40	48	139	329	700	1,129	1,004
San Jose	5	6	16	14	128	24	112
Santa Rosa				2	5	1	14
Stockton	6		10	7	45	9	55
All other cities	24	23	58	99	341	170	368
5-10-15 cent stores	3	8	32	19	356	64	61
Totals	316	243	654	943	3,498	2,481	4,047

Per Cent of Women and

City	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno	4.4	.6	4.1	3.3	14.8	9.8	10.1
Los Angeles	2.2	1.6	3.6	4.6	17.2	9.3	25.8
Oakland	2.3	1.1	2.5	4.1	17.5	8.4	19.8
Pasadena	.9	.9	4.0	2.8	15.9	10.4	18.7
Sacramento	.3	.9	4.7	3.4	20.9	17.8	11.1
San Diego	4.3	2.6	5.5	2.7	20.3	9.2	19.2
San Francisco	.6	.7	2.0	4.6	9.8	15.9	14.1
San Jose	1.0	1.2	3.1	2.8	25.1	4.7	22.0
Santa Rosa				3.6	9.1	1.8	25.5
Stockton	2.0		3.3	2.3	14.8	3.0	18.1
All other cities	1.1	1.1	2.7	4.6	15.9	7.9	17.2
5-10-15 cent stores	.5	1.3	5.2	3.1	57.4	10.3	9.8
Totals	1.5	1.1	3.0	4.4	16.2	11.5	18.7

Cumulative Per Cent of Women

City	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00	Under \$13.50
Fresno	4.4	5.0	9.1	12.4	27.2	37.0	47.1
Los Angeles	2.2	3.8	7.4	12.0	29.2	38.5	64.3
Oakland	2.3	3.4	5.9	10.0	27.5	35.9	55.7
Pasadena	.9	1.8	5.8	8.6	24.5	34.9	53.6
Sacramento	.3	1.2	5.9	11.3	32.2	50.0	61.1
San Diego	4.3	6.9	12.4	15.1	35.4	44.6	63.8
San Francisco	.6	1.3	3.3	7.9	17.7	33.6	47.7
San Jose	1.0	2.2	5.3	8.1	33.2	37.9	59.9
Santa Rosa				3.6	12.7	14.5	40.0
Stockton	2.0	2.0	5.3	7.6	22.4	25.4	43.5
All other cities	1.1	2.2	4.9	9.5	25.4	33.3	50.5
5-10-15 cent stores	.5	1.8	7.0	10.1	67.5	77.8	87.6
Totals	1.5	2.6	5.6	10.0	26.2	37.7	56.4

INDUSTRY.

Wage Order.)

8, 1919. (1,336 establishments.)

Female Minors receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
4	43	38	13	18	16	18	13	9	7	338
182	452	632	181	176	268	209	106	170	30	6,729
47	196	148	73	68	91	66	33	47	37	1,814
10	16	51	6	12	24	15	3	11	4	327
6	82	72	24	38	44	41	32	23	21	983
22	24	82	23	10	37	23	6	11	13	694
58	759	865	412	393	387	250	162	264	173	7,112
18	18	65	11	24	18	17	11	17	6	510
1	2	13	4	4	1	4		2	2	55
4	22	42	8	17	25	16	8	16	13	303
66	199	253	104	109	114	85	53	54	22	2,142
3	11	30	8	4	11	10				620
421	1,824	2,291	867	873	1,036	754	427	624	328	21,627

Female Minors receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
1.2	12.7	11.2	3.9	5.3	4.7	5.3	3.8	2.7	2.1	100
2.7	6.7	9.4	2.7	2.6	4.0	3.1	1.6	2.5	.4	100
2.6	10.8	8.1	4.0	3.8	5.0	3.6	1.8	2.6	2.0	100
3.1	4.9	15.6	1.8	3.7	7.3	4.6	.9	3.3	1.2	100
.6	8.3	7.3	2.4	3.9	4.5	4.2	3.3	2.3	2.1	100
3.2	3.5	11.8	3.3	1.4	5.3	3.3	.9	1.6	1.9	100
.8	10.7	12.2	5.8	5.5	5.4	3.5	2.3	3.7	2.4	100
3.5	3.5	12.7	2.2	4.7	3.5	3.3	2.2	3.3	1.2	100
1.8	3.6	23.6	7.3	7.3	1.8	7.3		3.6	3.7	100
1.3	7.3	13.9	2.6	5.6	8.3	5.3	2.6	5.3	4.3	100
3.1	9.3	11.8	4.9	5.1	5.3	4.0	2.5	2.5	1.0	100
.5	1.8	4.8	1.3	.6	1.8	1.6				100
1.9	8.4	10.6	4.0	4.0	4.8	3.5	2.0	2.9	1.5	100

and Female Minors receiving—

Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
48.3	61.0	72.2	76.1	81.4	86.1	91.4	95.2	97.9	2.1	100
67.0	73.7	83.1	85.8	88.4	92.4	95.5	97.1	99.6	.4	100
58.3	68.1	77.2	81.2	85.0	90.0	93.6	95.4	98.0	2.0	100
56.7	61.6	77.2	79.0	82.7	90.0	94.6	95.5	98.8	1.2	100
61.7	70.0	77.3	79.7	83.6	88.1	92.3	95.6	97.9	2.1	100
67.0	70.5	82.3	85.6	87.0	92.3	95.6	96.5	98.1	1.9	100
48.5	59.2	71.4	77.2	82.7	88.1	91.6	93.9	97.6	2.4	100
63.4	66.9	79.6	81.8	86.5	90.0	93.3	95.5	98.8	1.2	100
41.8	45.4	69.0	76.3	83.6	85.4	92.7	93.7	96.3	3.7	100
44.8	52.1	66.0	68.6	74.2	82.5	87.8	90.4	95.7	4.3	100
53.6	62.9	74.7	79.6	84.7	90.0	94.0	96.5	99.0	1.0	100
88.1	89.9	94.7	96.0	96.6	98.4	1.6	100.0	100.0	0.0	100
58.3	66.7	77.3	81.3	85.3	90.1	93.6	95.6	98.5	1.5	100

TABLE II.—MERCANTILE

(\$13.50 Minimum)

Weekly Rate of Wages—July

Number of Women and

City	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno.....		1	10	16	22	21	18
Los Angeles.....	2	3	297	220	416	373	659
Oakland.....		4	67	60	134	59	168
Pasadena.....		1	6	10	22	14	24
Sacramento.....	1	3	52	32	88	85	55
San Diego.....			48	27	40	22	33
San Francisco.....	9	27	99	217	357	492	469
San Jose.....			9	18	28	16	31
Santa Rosa.....			1	1	5	2	8
Stockton.....		1	5	4	22	8	44
All other cities.....	2	3	52	82	202	100	188
5-10-15 cent stores.....			26	32	65	18	23
Totals.....	14	43	672	719	1,401	1,210	1,720

Per Cent of Women and

City	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno.....		.3	2.7	4.3	5.9	5.7	4.9
Los Angeles.....			4.2	3.1	5.8	5.2	9.3
Oakland.....		.2	3.5	3.2	7.1	3.1	8.9
Pasadena.....		.3	1.8	3.0	6.6	4.2	7.3
Sacramento.....	.1	.3	4.5	2.7	7.6	7.3	4.7
San Diego.....			7.3	4.1	6.1	3.3	5.0
San Francisco.....	.1	.4	1.3	2.9	4.8	6.6	6.3
San Jose.....			1.7	3.3	5.2	3.0	5.7
Santa Rosa.....			1.5	1.6	7.7	3.1	12.3
Stockton.....		.4	1.8	1.4	7.8	2.9	15.7
All other cities.....	.1	.1	2.0	3.1	7.7	3.8	7.1
5-10-15 cent stores.....			4.2	5.1	10.4	2.9	3.7
Totals.....	.1	.2	2.9	3.1	6.1	5.2	7.5

Cumulative Per Cent of Women

City	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00	Under \$13.50
Fresno.....		.3	3.0	7.3	13.2	18.9	23.8
Los Angeles.....			4.2	7.3	13.1	18.3	27.6
Oakland.....		.2	3.7	6.9	14.0	17.1	26.0
Pasadena.....		.3	2.1	5.1	11.7	15.9	23.2
Sacramento.....	1.0	.4	4.9	7.6	15.2	22.5	27.2
San Diego.....			7.3	11.4	17.5	20.8	25.8
San Francisco.....	.1	.5	1.8	4.7	9.5	16.1	22.4
San Jose.....			1.7	5.0	10.2	13.2	18.9
Santa Rosa.....			1.5	3.1	10.8	13.9	26.2
Stockton.....		.4	2.2	3.6	11.4	14.3	30.0
All other cities.....	.1	.2	2.2	5.3	13.0	16.8	23.9
5-10-15 cent stores.....			4.2	9.3	19.7	22.6	26.3
Totals.....	.1	.3	3.2	6.3	12.4	17.6	25.1

INDUSTRY—Continued.

Wage Order.)

12, 1919. (1,605 establishments.)

Female Minors receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
38	70	66	14	21	25	17	11	11	9	370
2,298	578	843	270	193	339	266	113	199	49	7,118
400	246	241	85	99	111	73	45	57	46	1,895
65	45	54	12	15	22	14	7	14	7	332
351	103	95	33	66	44	45	44	28	39	1,164
236	32	80	30	13	41	30	6	9	10	657
915	1,367	919	510	466	532	316	208	295	210	7,408
194	42	72	22	25	25	23	11	19	8	543
11	6	16	2	5	3	2		2	1	65
32	19	42	9	14	28	18	8	14	12	280
531	320	359	154	152	190	113	79	71	34	2,632
371	16	28	11	7	16	9	2			624
5,442	2,844	2,815	1,152	1,076	1,376	926	534	719	425	23,088

Female Minors receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
10.3	18.9	17.8	3.8	5.7	6.7	4.6	3.0	3.0	2.4	100
32.3	8.1	11.9	3.8	2.7	4.8	3.7	1.6	2.8	.7	100
21.1	13.0	12.7	4.5	5.2	5.9	3.8	2.4	3.0	2.4	100
19.6	13.6	16.3	3.6	4.5	6.6	4.2	2.1	4.2	2.1	100
30.1	8.8	8.2	2.8	5.7	3.8	3.9	3.8	2.4	3.3	100
35.9	4.9	12.2	4.6	2.0	6.2	4.6	.9	1.4	1.5	100
12.4	18.5	12.4	6.9	6.3	7.2	4.3	2.8	4.0	2.8	100
35.7	7.7	13.3	4.0	4.6	4.6	4.2	2.0	3.5	1.5	100
16.9	9.2	24.6	3.1	7.7	4.6	3.1		3.1	1.5	100
11.4	6.8	15.0	3.2	5.0	10.0	6.4	2.9	5.0	4.3	100
20.2	12.2	13.6	5.8	5.8	7.2	4.3	3.0	2.7	1.3	100
59.4	2.6	4.5	1.8	1.1	2.6	1.4	.3			100
23.6	12.3	12.2	5.0	4.7	5.9	4.0	2.3	3.1	1.8	100

and Female Minors receiving—

Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
34.1	53.0	70.8	74.6	80.3	87.0	91.6	94.6	97.6	2.4	100
59.9	68.0	79.9	83.7	86.4	91.2	94.9	96.5	99.3	.7	100
47.1	60.1	72.8	77.3	82.5	88.4	92.2	94.6	97.6	2.4	100
42.8	56.4	72.7	76.3	80.8	87.4	91.6	93.7	97.9	2.1	100
57.3	66.1	74.3	77.1	82.8	86.6	90.5	94.3	96.7	3.3	100
61.7	66.6	78.8	83.4	85.4	91.6	96.2	97.1	98.5	1.5	100
34.8	53.3	65.7	72.6	78.9	86.1	90.4	93.2	97.2	2.8	100
54.6	62.3	75.6	79.6	84.2	88.8	93.0	95.0	98.5	1.5	100
43.1	52.3	76.9	80.0	87.7	92.3	95.4	95.4	98.5	1.5	100
41.4	48.2	63.2	66.4	71.4	81.4	87.8	90.7	95.7	4.3	100
44.1	56.3	69.9	75.7	81.5	88.7	93.0	96.0	98.7	1.3	100
85.7	88.3	92.8	94.6	95.7	98.3	99.7	.3	100.0	0.0	100
48.7	61.0	73.2	78.2	82.9	88.8	92.8	95.1	98.2	1.8	100

TABLE III.—MERCANTILE

(\$10.00 Minimum

Weekly Earnings—March

Number of Women and

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno	19	2	15	6	21	9	37	25
Los Angeles	295	78	169	167	221	262	631	483
Oakland	109	44	40	51	54	95	150	159
Pasadena	9	3	4	7	16	18	45	32
Sacramento	48	13	14	23	58	67	122	119
San Diego	21	8	28	17	37	25	125	62
San Francisco	278	87	120	121	216	319	474	611
San Jose	8	7	7	5	19	15	110	21
Santa Rosa	1					2	4	
Stockton	7	1	10	1	10	6	37	13
All others	49	16	37	35	70	105	289	166
Totals	844	259	444	433	722	923	2,024	1,691

Per Cent of Women and

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno	5.6	.6	4.4	1.8	6.2	2.7	11.0	7.4
Los Angeles	5.2	1.4	3.0	2.9	3.9	4.7	11.2	8.6
Oakland	6.0	2.4	2.2	2.8	3.0	5.2	8.3	8.8
Pasadena	2.6	.9	1.2	2.1	4.9	5.5	13.8	9.8
Sacramento	5.0	1.4	1.5	2.4	6.0	7.0	12.7	12.4
San Diego	3.0	1.2	4.0	2.5	5.3	3.6	18.0	8.9
San Francisco	3.9	1.2	1.7	1.7	3.0	4.5	6.7	8.6
San Jose	1.6	1.4	1.4	1.0	3.8	3.0	22.2	4.3
Santa Rosa	1.8					3.6	7.3	
Stockton	2.3	.3	3.3	.3	3.3	2.0	12.2	4.3
All others	2.3	.8	1.8	1.7	3.3	5.0	13.6	7.8
Totals	4.3	1.3	2.2	2.2	3.6	4.7	10.2	8.5

Cumulative Per Cent of Women

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno	5.6	6.2	10.6	12.4	18.6	21.3	32.3	39.7
Los Angeles	5.2	6.6	9.6	12.5	16.4	21.1	32.3	40.9
Oakland	6.0	8.4	10.6	13.4	16.4	21.6	29.9	38.7
Pasadena	2.6	3.5	4.7	6.8	11.7	17.2	31.0	40.8
Sacramento	5.0	6.4	7.9	10.3	16.3	23.3	36.0	48.4
San Diego	3.0	4.2	8.2	10.7	16.0	19.6	37.6	46.5
San Francisco	3.9	5.1	6.8	8.5	11.5	16.0	22.7	31.3
San Jose	1.6	3.0	4.4	5.4	9.2	12.2	34.4	38.7
Santa Rosa	1.8					5.4	12.7	
Stockton	2.3	2.6	5.9	6.2	9.5	11.5	23.7	28.0
All others	2.3	3.1	4.9	6.6	9.9	14.9	28.5	36.3
Totals	4.3	5.6	7.8	10.0	13.6	18.3	28.5	37.0

INDUSTRY—Continued.

Wage Order.)

8, 1919. (1,336 establishments.)

Female Minors receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
36	4	42	27	16	13	12	18	13	14	8	337
1,026	124	464	450	183	167	279	231	138	235	30	5,633
271	22	179	124	74	84	103	96	50	68	41	1,814
52	10	15	41	11	10	22	12	3	13	4	327
102	5	86	70	25	32	41	42	38	26	30	961
126	19	25	74	24	10	37	26	6	11	13	694
875	58	761	747	387	366	458	374	239	373	225	7,089
90	13	21	62	12	21	25	20	14	19	6	495
14	2	2	14	4	3	1	4		2	2	55
55	3	18	35	8	18	23	19	10	15	13	302
319	62	206	229	101	96	114	87	49	64	25	2,119
2,966	322	1,819	1,873	845	820	1,115	929	560	840	397	19,826

Female Minors receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
10.5	1.2	12.5	8.0	4.7	3.9	3.7	5.3	3.9	4.2	2.4	100
18.2	2.2	8.2	8.0	3.2	2.9	5.0	4.1	2.5	4.2	6	100
14.9	1.2	9.9	6.8	4.1	4.6	5.7	5.3	2.8	3.7	2.3	100
15.9	3.1	4.6	12.6	3.4	3.1	6.7	3.7	9	4.0	1.2	100
10.6	5	8.9	7.3	2.6	3.3	4.3	4.4	4.0	2.6	3.1	100
18.2	2.7	3.6	10.7	3.5	1.4	5.3	3.7	9	1.6	1.9	100
12.3	8	10.7	10.5	5.5	5.2	6.5	5.3	3.4	5.3	3.2	100
18.2	2.6	4.3	12.5	2.4	4.3	5.1	4.1	2.8	3.8	1.2	100
25.5	3.6	6	25.5	7.3	5.5	1.8	7.3		3.6	3.6	100
18.2	1.0	6.0	11.6	2.7	6.0	7.6	6.3	3.3	5.0	4.3	100
15.0	2.9	9.7	10.8	4.8	4.5	5.4	4.1	2.3	1.2		100
15.0	1.6	9.2	9.5	4.3	4.1	5.6	4.7	2.8	4.2	2.0	100

and Female Minors receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
50.2	51.4	63.9	71.9	76.6	80.5	84.2	89.5	93.4	97.6	2.4	100
59.1	61.3	69.5	77.5	80.7	83.6	88.6	92.7	95.2	99.4	.6	100
53.6	54.8	64.7	71.5	75.6	80.2	85.9	91.2	94.0	97.7	2.3	100
56.7	59.8	64.4	77.0	80.4	83.5	90.2	93.9	94.8	98.8	1.2	100
59.0	59.5	68.4	75.7	78.3	81.6	85.9	90.3	94.3	96.9	3.1	100
64.7	67.4	71.0	81.7	85.2	86.6	91.9	95.6	96.5	98.1	1.9	100
43.6	44.4	55.1	65.6	71.1	76.3	82.8	88.1	91.5	96.8	3.2	100
56.9	59.5	63.8	76.3	78.7	83.0	88.1	92.2	95.0	98.8	1.2	100
38.2	41.8	45.4	70.9	78.2	83.7	85.5	92.8		96.4	3.6	100
46.2	47.2	53.2	64.8	67.5	73.5	81.1	87.4	90.7	95.7	4.3	100
51.3	54.2	63.9	74.7	79.5	84.0	89.4	93.5	95.8	98.8	1.2	100
52.0	53.6	62.8	72.3	76.6	80.7	86.3	91.0	93.8	98.0	2.0	100

TABLE IV.—MERCANTILE

(\$13.50 Minimum

Weekly Earnings—July

Number of Women and

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....	20	7	7	15	12	18	21	17
Los Angeles.....	305	63	87	95	282	220	340	281
Oakland.....	102	36	42	59	78	72	113	81
Pasadena.....	21	4	3	5	10	14	18	18
Sacramento.....	62	22	49	45	60	50	75	69
San Diego.....	11	3	4	3	50	29	39	25
San Francisco.....	286	102	108	127	210	257	375	472
San Jose.....	4	5	4	5	6	18	26	18
Santa Rosa.....					2	1	5	3
Stockton.....	4	4	2	2	7	5	19	9
All others.....	36	9	18	26	74	83	197	112
Totals.....	851	255	324	382	791	767	1,228	1,105

Per Cent of Women and

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....	5.4	1.9	1.9	4.0	3.2	4.9	5.7	4.6
Los Angeles.....	5.1	1.0	1.4	1.6	4.7	3.6	5.6	4.6
Oakland.....	5.4	1.9	2.2	3.1	4.1	3.8	6.0	4.3
Pasadena.....	6.3	1.2	.9	1.5	3.0	4.2	5.4	5.4
Sacramento.....	5.4	1.9	4.3	3.9	5.3	4.4	6.6	6.1
San Diego.....	1.7	.5	.6	.5	7.7	4.5	6.0	3.9
San Francisco.....	3.9	1.4	1.5	1.7	2.9	3.5	5.1	6.4
San Jose.....	.7	.9	.7	.9	1.1	3.4	4.8	3.4
Santa Rosa.....					3.1	1.5	7.7	4.6
Stockton.....	1.4	1.4	.7	.7	2.5	1.8	6.8	3.2
All others.....	1.4	.4	.7	1.0	2.9	3.2	7.7	4.4
Totals.....	4.0	1.2	1.5	1.8	3.7	3.6	5.8	5.2

Cumulative Per Cent of Women

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....	5.4	7.3	9.2	13.2	16.4	21.3	27.0	31.6
Los Angeles.....	5.1	6.1	7.5	9.1	13.8	17.4	23.0	27.6
Oakland.....	5.4	7.3	9.5	12.6	16.7	20.5	26.5	30.8
Pasadena.....	6.3	7.5	8.4	9.9	12.9	17.1	22.5	27.9
Sacramento.....	5.4	7.3	11.6	15.5	20.8	25.2	31.8	37.9
San Diego.....	1.7	2.2	2.8	3.3	11.0	15.5	21.5	25.4
San Francisco.....	3.9	5.3	6.8	8.5	11.4	14.9	20.0	26.4
San Jose.....	.7	1.6	2.3	3.2	4.3	7.7	12.5	15.9
Santa Rosa.....					3.1	4.6	12.3	16.9
Stockton.....	1.4	2.8	3.5	4.2	6.7	8.5	15.3	18.5
All others.....	1.4	1.8	2.5	3.5	6.4	9.6	17.3	21.7
Totals.....	4.0	5.2	6.7	8.5	12.2	15.8	21.6	26.8

INDUSTRY—Continued.

Wage Order.)

12, 1919. (1,605 establishments.)

Female Minors receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
28	20	61	36	14	16	25	17	10	16	10	370
521	1,171	570	629	275	177	326	281	165	229	37	6,054
167	116	268	192	98	88	99	100	69	66	48	1,894
19	58	33	47	9	15	21	13	3	13	8	332
94	150	117	74	39	53	38	39	38	27	37	1,138
29	212	34	70	32	10	39	30	6	11	10	647
662	233	1,040	751	458	439	571	410	259	353	239	7,352
32	154	54	64	22	26	35	25	15	15	9	537
6	9	5	16	5	5	2	2	1	2	1	65
40	23	20	39	11	16	22	20	10	14	12	279
191	411	321	316	131	149	174	130	75	74	35	2,562
1,789	2,557	2,523	2,234	1,094	994	1,352	1,067	651	820	446	21,230

Female Minors receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
7.6	5.4	16.5	9.7	3.8	4.3	6.8	4.6	2.7	4.3	2.7	100
8.6	19.4	9.4	10.4	4.5	2.9	5.4	4.7	2.7	3.8	.6	100
8.8	6.1	14.2	10.1	5.2	4.7	5.2	5.3	3.6	3.5	2.5	100
5.7	17.5	10.0	14.2	2.7	4.5	6.4	3.9	.9	3.9	2.4	100
8.3	13.2	10.3	6.5	3.4	4.7	3.3	3.4	3.3	2.4	3.3	100
4.5	32.8	5.3	10.8	4.9	1.6	6.0	4.6	.9	1.7	1.5	100
9.0	3.2	14.1	10.2	6.2	6.0	7.8	5.6	3.5	4.8	3.2	100
6.0	28.7	10.1	11.9	4.1	4.8	6.5	4.7	2.8	2.8	1.7	100
9.2	13.9	7.7	24.6	7.7	7.7	3.1	3.1	1.5	3.1	1.5	100
14.4	8.3	7.2	14.0	3.9	5.7	7.9	7.2	3.6	5.0	4.3	100
7.5	16.0	12.5	12.3	5.1	5.8	6.8	5.1	2.9	2.9	1.4	100
8.4	12.1	11.9	10.5	5.2	4.7	6.4	5.0	3.0	3.9	2.1	100

and Female Minors receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
39.2	44.6	61.1	70.8	74.6	78.9	85.7	90.3	93.0	97.3	2.7	100
36.2	55.6	65.0	75.4	79.9	82.8	88.2	92.9	95.6	99.4	.6	100
39.6	45.7	59.9	70.0	75.2	79.9	85.1	90.4	94.0	97.5	2.5	100
33.6	51.1	61.1	75.3	78.0	82.5	88.9	92.8	93.6	97.6	2.4	100
46.2	59.4	69.7	76.2	79.6	84.3	87.6	91.0	94.3	96.7	3.3	100
29.9	62.7	68.0	78.8	83.7	85.3	91.3	95.9	96.8	98.5	1.5	100
35.4	38.6	52.7	62.9	69.1	75.1	82.9	88.5	92.0	96.8	3.2	100
21.9	50.6	60.7	72.6	76.7	81.5	88.0	92.7	95.5	98.3	1.7	100
26.1	40.0	47.7	72.3	80.0	87.7	90.8	93.9	95.4	98.5	1.5	100
32.9	41.2	48.4	62.4	66.3	72.0	79.9	87.1	90.7	95.7	4.3	100
29.2	45.2	57.7	70.0	75.1	80.9	87.7	92.8	95.7	98.6	1.4	100
35.2	47.3	59.2	69.7	74.9	79.6	86.0	91.0	94.0	97.9	2.1	100

TABLE V.—MERCANTILE

(\$16.00 Minimum)

Weekly Rate of Wages—August

Number of Women and

City	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno				1	22	4	19
Los Angeles			23	9	212	18	413
Oakland			5		53	8	38
Pasadena					4	1	12
Sacramento				1	28	7	60
San Diego			26	9	35	5	40
San Francisco			18	11	104	29	188
San Jose					7	1	16
Santa Rosa			1	1	1	1	2
Stockton			1				10
All other cities			4	3	40	12	122
5-10-15 cent stores					26	9	60
Totals			78	35	532	95	980

Per Cent of Women and

City	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno				.1	2.8	.5	2.5
Los Angeles			.2	.1	2.2	.2	4.2
Oakland			.2		2.4	.4	1.7
Pasadena					.9	.2	2.7
Sacramento				.1	2.2	.5	4.6
San Diego			3.0	1.1	4.1	.6	4.7
San Francisco			.2	.1	1.2	.4	2.2
San Jose					1.5	.2	3.4
Santa Rosa			1.1	1.1	1.1	1.1	2.2
Stockton			.3				3.3
All other cities			.1	.1	1.3	.4	4.0
5-10-15 cent stores					3.6	1.2	8.4
Totals			.3	.1	1.8	.3	3.4

Cumulative Per Cent of Women

City	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00	Under \$13.50
Fresno				.1	2.9	3.4	5.9
Los Angeles			.2	.3	2.5	2.7	6.9
Oakland			.2		2.6	3.0	4.7
Pasadena					.9	1.1	3.8
Sacramento				.1	2.3	2.8	7.4
San Diego			3.0	4.1	8.2	8.8	13.5
San Francisco			.2	.3	1.5	1.9	4.1
San Jose					1.5	1.7	5.1
Santa Rosa			1.1	2.2	3.3	4.4	6.6
Stockton			.3				3.6
All other cities			.1	.2	1.5	1.9	5.9
5-10-15 cent stores					3.6	4.8	13.2
Totals			.3	.4	2.2	2.5	5.9

INDUSTRY—Continued.

Wage Order.)

7, 1920. (1,710 establishments.)

Female Minors receiving—

\$13.50 to \$14.99	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
8	25	37	237	88	124	65	55	55	45	775
140	400	154	4,621	710	1,221	758	363	413	375	9,830
13	42	32	864	196	394	204	116	113	122	2,200
4	10	11	185	49	57	41	21	32	19	446
23	73	24	461	176	139	90	78	70	62	1,292
7	85	15	339	32	97	84	18	38	21	851
62	304	259	2,865	690	1,443	1,050	602	519	504	8,648
18	9	1	175	55	78	35	24	31	19	475
3	9	6	106	20	47	41	15	20	25	390
33	87	74	1,123	388	387	298	177	153	120	3,021
32	47	5	451	25	30	20	2	10	...	717
344	1,091	625	11,454	2,435	4,028	2,699	1,478	1,459	1,312	28,645

Female Minors receiving—

\$13.50 to \$14.99	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
1.0	3.2	4.8	29.3	11.4	16.0	8.4	7.1	7.1	5.8	100
1.4	4.1	1.6	47.0	7.2	12.4	7.7	3.7	4.2	3.8	100
.6	1.9	1.4	39.3	8.9	17.0	9.3	5.3	5.1	5.6	100
.9	2.2	2.5	41.5	11.0	12.8	9.2	4.7	7.2	4.2	100
1.8	5.7	1.8	35.7	13.6	10.8	7.0	6.0	5.4	4.8	100
.8	10.0	1.7	39.8	3.8	11.4	9.9	2.1	4.5	2.5	100
.7	3.5	3.0	33.1	8.0	16.7	12.1	7.0	6.0	5.8	100
3.8	1.9	1.5	36.8	11.6	16.4	7.4	5.0	6.5	4.0	100
2.2	1.1	1.1	41.1	6.7	12.1	14.5	7.8	5.6	2.2	100
.7	3.0	2.0	35.3	6.7	15.6	13.7	5.0	6.7	7.7	100
1.1	2.9	2.4	37.2	12.8	12.8	9.9	5.9	5.1	4.0	100
4.4	6.5	.7	63.0	3.5	4.2	2.8	.3	1.4	...	100
1.2	3.8	2.2	40.0	8.5	14.1	9.4	5.2	5.1	4.6	100

and Female Minors receiving—

Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
6.9	10.1	14.9	44.2	55.6	71.6	80.0	87.1	94.2	5.8	100
8.3	12.4	14.0	61.0	68.2	80.6	88.3	92.0	96.2	3.8	100
5.3	7.2	8.6	47.9	56.8	74.7	84.0	89.3	94.4	5.6	100
4.7	6.9	9.4	50.9	61.9	74.7	83.9	88.6	95.8	4.2	100
9.2	14.9	16.7	52.4	66.0	76.8	83.8	89.5	95.2	4.8	100
14.3	24.3	26.0	65.8	69.6	81.0	90.9	93.0	97.5	2.5	100
4.5	8.3	11.3	44.4	52.4	69.1	81.2	88.2	94.2	5.8	100
8.9	10.8	12.3	49.1	60.7	77.1	84.5	89.5	96.0	4.0	100
8.8	9.9	9.9	51.0	57.7	69.9	84.4	92.2	97.8	2.2	100
4.3	7.3	9.3	45.6	51.3	66.9	80.6	85.6	92.3	7.7	100
7.0	9.9	12.3	49.5	62.3	75.1	85.0	90.9	96.0	4.0	100
17.6	24.1	24.8	87.8	91.3	95.5	98.3	98.6	1.4	...	100
7.1	10.9	13.1	53.1	61.6	75.7	85.1	90.3	95.4	4.6	100

TABLE VI.—MERCANTILE

(\$16.00 Minimum

Weekly Earnings—August 7, 1920.

Number of

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....	18	6	13	20	14	10	29	7
Los Angeles.....	374	72	106	124	204	160	292	169
Oakland.....	126	25	37	31	57	68	59	32
Pasadena.....	4	1	2	4	6	5	6	6
Sacramento.....	49	17	33	21	61	28	43	22
San Diego.....	11	11	8	2	31	11	33	7
San Francisco.....	220	87	102	95	120	132	165	125
San Jose.....	10	8	3	2	7	5	7	7
Santa Rosa.....	7	2	1	1	1	4	4	1
Stockton.....	7	2	2	2	3	2	2	3
All others.....	39	16	16	18	26	28	50	48
Totals.....	858	245	320	317	529	446	689	427

Per Cent of

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....	2.3	.8	1.7	2.6	1.8	1.3	3.8	.9
Los Angeles.....	3.8	.7	1.1	1.3	2.1	1.6	3.0	1.7
Oakland.....	5.7	1.1	1.7	1.4	2.6	3.1	2.7	1.5
Pasadena.....	.9	.2	.5	.9	1.4	1.1	1.1	1.4
Sacramento.....	3.9	1.4	2.6	1.7	4.9	2.2	3.5	1.8
San Diego.....	1.3	1.3	1.0	.2	3.7	1.3	3.9	.8
San Francisco.....	2.6	1.0	1.2	1.1	1.4	1.5	1.9	1.4
San Jose.....	2.1	1.7	.6	.4	1.5	1.0	1.5	1.5
Santa Rosa.....	2.3	.7	1.1	1.1	1.1	4.5	1.1	1.1
Stockton.....	2.3	.7	.7	.7	1.0	1.0	.7	1.0
All others.....	1.3	.5	.5	.6	.9	.9	1.7	1.6
Totals.....	3.1	.9	1.2	1.2	1.9	1.6	2.5	1.5

Cumulative Per Cent of

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....	2.3	3.1	4.8	7.4	9.2	10.5	14.3	15.2
Los Angeles.....	3.8	4.5	5.6	6.9	9.0	10.6	13.6	15.3
Oakland.....	5.7	6.8	8.5	9.9	12.5	15.6	18.3	19.8
Pasadena.....	.9	1.1	1.6	2.5	3.9	5.0	6.4	6.4
Sacramento.....	3.9	5.3	7.9	9.6	14.5	16.7	20.2	22.0
San Diego.....	1.3	2.6	3.6	3.8	7.5	8.8	12.7	13.5
San Francisco.....	2.6	3.6	4.8	5.9	7.3	8.8	10.7	12.1
San Jose.....	2.1	3.8	4.4	4.8	6.3	7.3	8.8	10.3
Santa Rosa.....	2.3	3.0	4.1	5.2	6.3	7.3	8.8	9.9
Stockton.....	2.3	3.0	3.7	4.4	5.4	6.4	7.8	8.8
All others.....	1.3	1.8	2.3	2.9	3.8	4.7	6.4	8.0
Totals.....	3.1	4.0	5.2	6.4	8.3	9.9	12.4	13.9

INDUSTRY—Continued.

Wage Order.)

(1,710 establishments.)

Women receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
33	4	31	34	151	60	113	64	55	53	49	764
631	96	612	360	2,695	646	1,058	774	435	485	425	9,718
79	4	87	118	353	187	302	207	115	153	153	2,193
20	3	19	13	149	42	54	42	19	33	21	443
76	12	73	51	253	112	106	93	80	54	59	1,246
49	7	76	18	305	28	85	81	18	39	21	841
351	47	451	468	1,277	595	1,274	1,066	614	705	699	8,593
21	12	16	14	109	47	64	36	28	42	34	472
1	1	1	1	31	10	10	12	8	6	2	90
12	-----	12	7	97	18	44	35	21	12	23	300
135	30	124	113	900	346	350	298	179	162	129	3,007
1,408	216	1,502	1,200	6,320	2,091	3,460	2,708	1,572	1,744	1,615	27,667

Women receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
4.3	.5	4.1	4.5	19.8	7.9	14.8	8.4	7.2	6.9	6.4	100
6.5	1.0	6.3	3.7	27.7	6.7	10.9	8.0	4.5	5.0	4.4	100
3.6	.2	4.0	5.4	16.1	8.5	13.8	9.4	5.2	7.0	7.0	100
4.5	.7	4.3	2.9	33.6	9.5	12.2	9.5	4.3	7.4	4.7	100
6.1	1.0	5.9	4.3	20.3	9.0	8.5	7.5	6.4	4.3	4.7	100
5.8	.8	9.1	2.2	36.3	3.3	10.1	9.6	2.2	4.6	2.5	100
4.1	.6	5.2	5.5	14.9	6.9	14.8	12.4	7.2	8.2	8.1	100
4.4	2.5	3.4	3.0	23.1	10.0	13.5	7.6	6.0	9.0	7.2	100
1.1	1.1	1.1	1.1	34.5	11.1	11.1	13.3	8.9	6.7	2.2	100
4.0	-----	4.0	2.3	32.3	6.0	14.7	11.7	7.0	4.0	7.6	100
4.5	1.0	4.1	3.8	29.9	11.5	11.6	9.9	6.0	5.4	4.3	100
5.1	.8	5.4	4.3	22.8	7.6	12.5	9.8	5.7	6.3	5.8	100

Women receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
19.5	20.0	24.1	28.6	48.4	56.3	71.1	79.5	86.7	93.6	6.4	100
21.8	22.8	29.1	32.8	60.5	67.2	78.1	86.1	90.6	95.6	4.4	100
23.4	23.6	27.6	33.0	49.1	57.6	71.4	80.8	86.0	93.0	7.0	100
10.9	11.6	15.9	18.8	52.4	61.9	74.1	83.6	87.9	95.3	4.7	100
28.1	29.1	35.0	39.3	59.6	68.6	77.1	84.6	91.0	95.3	4.7	100
19.3	20.1	29.2	31.4	67.7	71.0	81.1	90.7	92.9	97.5	2.5	100
16.2	16.8	22.0	27.5	42.3	49.2	64.1	76.5	83.7	91.9	8.1	100
14.7	17.2	20.6	23.6	46.7	56.7	70.2	77.8	83.8	92.8	7.2	100
8.9	10.0	11.1	12.2	46.7	57.8	68.9	82.2	91.1	97.8	2.2	100
10.4	-----	14.4	16.7	49.0	55.0	69.7	81.4	88.4	92.4	7.6	100
12.5	13.5	17.6	21.4	51.3	62.8	74.4	84.3	90.3	95.7	4.3	100
19.0	19.8	25.2	29.5	52.3	59.9	72.4	82.2	87.9	94.2	5.8	100

TABLE VII.—MERCANTILE

(\$16.00 Minimum)

Weekly Rate of Wages—March

Number of Women and

City	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno.....			1		2	1	18
Los Angeles.....			18	24	80	9	206
Oakland.....			3	2	21		38
Pasadena.....					2		13
Sacramento.....			1			3	19
San Diego.....					7		41
San Francisco.....			23	17	66	22	156
San Jose.....			2		2		5
Santa Rosa.....			1		3		7
Stockton.....			1		6	1	3
All other cities.....			1	1	20	6	69
5-10-15 cent stores.....					5		49
Totals.....			51	44	222	43	624

Per Cent of Women and

City	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno.....			.1		.3	.1	2.4
Los Angeles.....			.2	.2	.7	.1	1.8
Oakland.....			.1	.1	1.0		1.7
Pasadena.....					.3	.2	2.2
Sacramento.....			.1		.8	.3	1.9
San Diego.....					.8		4.8
San Francisco.....			.3	.2	.7	.2	1.8
San Jose.....			.4		.4		.9
Santa Rosa.....			.7		4.4		5.1
Stockton.....			.3		.7	.3	.7
All other cities.....			.0	.0	.5	.2	1.9
5-10-15 cent stores.....					.6		5.9
Totals.....			.2	.1	.7	.1	2.0

Cumulative Per Cent of Women

City	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00	Under \$13.50
Fresno.....			.1	.1	.4	.5	2.9
Los Angeles.....			.2	.4	1.1	1.2	3.0
Oakland.....			.1	.2	1.2	1.2	2.9
Pasadena.....					.3	.5	2.7
Sacramento.....			.1	.1	.9	1.2	3.1
San Diego.....					.8	.8	5.6
San Francisco.....			.3	.5	1.2	1.4	3.2
San Jose.....			.4	.4	.8	.8	1.7
Santa Rosa.....			.7	.7	5.1	5.1	10.2
Stockton.....			.3	.3	1.0	1.3	2.0
All other cities.....			.0	.0	.5	.7	2.6
5-10-15 cent stores.....					.6	.6	6.5
Totals.....			.2	.3	1.0	1.1	3.1

INDUSTRY--Continued.

Wage Order.)

11, 1922. (2,539 establishments.)

Female Minors receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
23	14	11	168	101	149	92	86	58	59	760
1	191	46	4,030	1,079	2,111	1,332	641	760	645	11,195
1	32	21	726	206	426	274	131	139	163	2,186
1	12	2	154	67	125	88	32	60	41	597
1	10	8	243	173	175	104	86	74	81	986
1	43	3	341	33	150	101	41	58	39	858
8	137	109	2,580	757	1,659	1,300	669	689	762	8,954
9	5	5	179	47	112	67	38	36	40	542
5	10	4	51	12	15	22	9	11	2	138
5	66	76	1,139	437	731	455	33	34	33	407
13	57	5	541	25	62	35	6	22	5	3,711
										825
52	581	292	10,267	2,977	5,794	3,921	2,020	2,222	2,049	31,159

Female Minors receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
2	1.8	1.5	22.1	13.3	19.6	12.1	11.3	7.6	7.8	100
.2	1.7	.4	36.0	9.6	18.9	11.9	5.7	6.8	5.8	100
.0	1.5	1.0	33.2	9.4	19.5	12.6	6.1	6.4	7.4	100
1	2.0	.3	25.8	11.2	20.9	14.7	5.4	10.1	6.9	100
.1	1.0	.8	24.6	17.6	17.8	10.6	8.7	7.5	8.2	100
.1	5.0	.4	39.7	3.8	17.5	11.8	4.8	6.8	4.5	100
.1	1.5	1.2	28.8	8.5	18.5	14.5	7.5	7.7	8.5	100
1	1.6	.9	33.0	8.7	20.7	12.4	7.0	6.6	7.4	100
1	1.4	.9	37.0	8.7	10.9	15.9	6.5	8.0	1.4	100
1	2.5	1.0	28.3	9.8	19.4	12.5	8.1	8.3	8.1	100
.1	1.8	2.0	30.7	11.8	19.7	12.3	6.6	7.6	4.8	100
1.6	6.9	.6	65.7	3.0	7.5	4.2	.7	2.7	.6	100
.2	1.9	.9	32.9	9.6	18.6	12.6	6.5	7.1	6.6	100

and Female Minors receiving—

Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
2.9	4.7	6.2	28.3	41.6	61.2	73.3	84.6	92.2	7.8	100
3.2	4.9	5.3	41.3	50.9	69.8	81.7	87.4	94.2	5.8	100
2.9	4.4	5.4	38.6	48.0	67.5	80.1	86.2	92.6	7.4	100
2.7	4.7	5.0	30.8	42.0	62.9	77.6	83.0	93.1	6.9	100
3.2	4.2	5.0	29.6	47.2	65.0	75.6	84.3	91.8	8.2	100
5.7	10.7	11.1	50.8	54.6	72.1	83.9	88.7	95.5	4.5	100
3.3	4.8	6.0	34.8	43.3	61.8	76.3	83.8	91.5	8.5	100
1.7	3.3	4.2	37.2	45.9	66.6	79.0	86.0	92.6	7.4	100
10.2	10.2	11.6	48.6	57.3	68.2	84.1	90.6	98.6	1.4	100
2.0	4.5	5.5	33.8	43.6	63.0	75.5	83.6	91.9	8.1	100
2.7	4.5	6.5	37.2	49.0	68.7	81.0	87.6	95.2	4.8	100
8.1	15.0	15.6	81.3	84.3	91.8	96.0	96.7	99.4	.6	100
3.3	5.2	6.1	39.0	48.6	67.2	79.8	86.3	93.4	6.6	100

TABLE VIII.—MERCANTILE

(\$16.00 Minimum

Weekly Earnings—March 11, 1922.

Number of Women and

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno	5	4	5	—	4	4	9	8
Los Angeles	244	75	84	61	93	123	161	161
Oakland	46	7	21	9	21	19	35	24
Pasadena	6	3	3	—	6	—	10	3
Sacramento	15	11	5	5	10	7	13	10
San Diego	17	3	7	2	8	11	14	9
San Francisco	143	26	62	43	63	86	118	108
San Jose	4	3	1	—	7	2	11	—
Santa Rosa	—	—	1	—	1	—	6	—
Stockton	5	—	2	—	3	3	4	3
All other cities	32	9	8	10	28	12	41	35
5-10-15 cent stores	13	7	4	2	9	8	16	8
Totals	530	148	203	132	253	275	438	369

Per Cent of Women and

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno	.7	.5	.7	—	.5	.5	1.2	1.0
Los Angeles	2.2	.7	.8	.5	.8	1.1	1.5	1.5
Oakland	2.1	.3	1.0	.4	1.0	.9	1.6	1.1
Pasadena	1.0	.5	.5	—	1.0	—	1.7	.5
Sacramento	1.5	1.1	.5	.5	1.0	.7	1.3	1.0
San Diego	2.0	.4	.8	.2	.9	1.3	1.6	1.1
San Francisco	1.6	.3	.7	.5	.7	1.0	1.3	1.2
San Jose	.7	.5	.2	—	1.3	.4	2.0	—
Santa Rosa	—	—	.7	—	.7	—	4.4	—
Stockton	1.2	—	.5	—	.7	.7	1.0	.7
All other cities	.9	.2	.2	.3	.8	.3	1.1	.9
5-10-15 cent stores	1.6	.9	.5	.2	1.1	1.0	1.9	1.0
Totals	1.7	.5	.7	.4	.8	.9	1.4	1.2

Cumulative Per Cent of Women

City	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Fresno	.7	1.2	1.9	1.9	2.4	2.9	4.1	5.1
Los Angeles	2.2	2.9	3.7	4.2	5.0	6.1	7.6	9.1
Oakland	2.1	2.4	3.4	3.8	4.8	5.7	7.3	8.4
Pasadena	1.0	1.5	2.0	2.0	3.0	3.0	4.7	5.2
Sacramento	1.5	2.6	3.1	3.6	4.6	5.3	6.6	7.6
San Diego	2.0	2.4	3.2	3.4	4.3	5.6	7.2	8.3
San Francisco	1.6	1.9	2.6	3.1	3.8	4.8	6.1	7.3
San Jose	.7	1.2	1.4	1.4	2.7	3.1	5.1	5.1
Santa Rosa	—	—	.7	.7	1.4	1.4	5.8	5.8
Stockton	1.2	1.2	1.7	1.7	2.4	3.1	4.1	4.8
All other cities	.9	1.1	1.3	1.6	2.4	2.7	3.8	4.7
5-10-15 cent stores	1.6	2.5	3.0	3.2	4.3	5.3	7.2	8.2
Totals	1.7	2.2	2.9	3.3	4.1	5.0	6.4	7.6

INDUSTRY—Continued.

Wage Order.)

(2,539 establishments.)

Female Minors receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
26		19	27	141	84	132	96	60	67	69	760
462	32	501	358	2,391	853	1,755	1,379	725	851	738	11,047
60	1	75	78	357	194	402	303	171	162	189	2,174
23		15	10	131	51	113	91	32	57	39	593
30	1	36	45	177	110	165	112	72	74	81	979
63	3	45	12	268	30	126	104	32	58	40	852
218	11	318	373	1,083	761	1,554	1,411	747	841	927	8,923
11		12	7	143	43	102	75	36	42	41	540
7	4		3	43	14	15	21	9	12	2	138
6		25	10	93	38	68	47	31	34	35	407
111	6	119	117	889	404	694	475	242	279	187	3,698
74	11	57	30	411	47	63	31	7	21	6	825
1,121	69	1,222	1,070	6,127	2,629	5,189	4,145	2,164	2,498	2,354	30,936

Female Minors receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
3.4		2.5	3.6	18.6	11.0	17.4	12.6	7.9	8.8	9.1	100
4.2	.3	4.5	3.2	21.6	7.7	15.9	12.5	6.6	7.7	6.7	100
2.8	.0	3.4	3.6	16.4	8.9	18.5	13.9	7.9	7.5	8.7	100
3.9		2.5	1.7	22.1	8.6	19.1	15.3	5.4	9.6	6.6	100
3.1	.1	3.7	4.6	18.1	11.2	16.9	11.4	7.4	7.6	8.3	100
7.4	.4	5.3	1.4	31.4	3.5	14.8	12.2	3.8	6.8	4.7	100
2.8	.1	3.6	4.2	12.1	8.5	17.4	15.8	8.4	9.4	10.4	100
2.0		2.2	1.3	26.5	8.0	18.9	13.9	6.7	7.8	7.6	100
5.1	2.9		2.2	31.2	10.1	10.9	15.2	6.5	8.7	1.4	100
1.5		6.1	2.5	22.9	9.3	16.7	11.6	7.6	8.4	8.6	100
3.0	.2	3.2	3.2	24.1	10.9	18.8	12.9	6.5	7.5	5.0	100
9.0	1.3	6.9	3.6	49.8	5.7	7.6	3.8	.9	2.5	.7	100
3.6	.2	3.9	3.5	19.8	8.5	16.8	13.4	7.0	8.1	7.6	100

and Female Minors receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
8.5	8.5	11.0	14.6	33.2	44.2	61.6	74.2	82.1	90.9	9.1	100
13.3	13.6	18.1	21.3	42.9	50.6	66.5	79.0	85.6	93.3	6.7	100
11.2	11.2	14.6	18.2	34.6	43.5	62.0	75.9	83.8	91.3	8.7	100
9.1	9.1	11.6	13.3	35.4	44.0	63.1	78.4	83.8	93.4	6.6	100
10.7	10.8	14.5	19.1	37.2	48.4	65.3	76.7	84.1	91.7	8.3	100
15.7	16.1	21.4	22.8	54.2	57.7	72.5	84.7	88.5	95.3	4.7	100
10.1	10.2	13.8	18.0	30.1	38.6	56.0	71.8	80.2	89.6	10.4	100
7.1	7.1	9.3	10.6	37.1	45.1	64.0	77.9	84.6	92.4	7.6	100
10.9	13.8	13.8	16.0	47.2	57.3	68.2	83.4	89.9	98.6	1.4	100
6.3	6.3	12.4	14.9	37.8	47.1	63.8	75.4	83.0	91.4	8.6	100
7.7	7.9	11.1	14.3	38.4	49.3	68.1	81.0	87.5	95.0	5.0	100
17.2	18.5	25.4	29.0	78.8	84.5	92.1	95.9	96.8	99.3	.7	100
11.2	11.4	15.3	18.8	38.6	47.1	63.9	77.3	84.3	92.4	7.6	100

TABLE IX.—MERCANTILE

Comparison of Weekly Rate of Wages Under the \$10.00

Number of Women and

Minimum wage order period	Date of payroll	No. of establishments	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
\$10.00.....	Mar. 8, 1919	1,336	316	243	654	943	3,498	2,481	4,047
\$13.50.....	July 12, 1919	1,605	*14	*43	672	719	1,401	1,210	1,720
\$16.00.....	Aug. 7, 1920	1,710	-----	-----	*78	*35	532	95	980
\$16.00.....	Mar. 11, 1922	2,543	-----	-----	*51	*44	222	43	624

*Special rates for millinery apprentices.

Per Cent of Women and

Minimum wage order period	Date of payroll	No. of establishments	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
\$10.00.....	Mar. 8, 1919	1,336	1.5	1.1	3.0	4.4	16.2	11.5	18.7
\$13.50.....	July 12, 1919	1,605	.1	.2	2.9	3.1	6.1	5.2	7.5
\$16.00.....	Aug. 7, 1920	1,710	-----	-----	.3	.1	1.8	.3	3.4
\$16.00.....	Mar. 11, 1922	2,543	-----	-----	.2	.1	.7	.1	2.0

Cumulative Per Cent of Women

Minimum wage order period	Date of payroll	No. of establishments	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00	Under \$13.50
\$10.00.....	Mar. 8, 1919	1,336	1.5	2.6	5.6	10.0	26.2	37.7	56.4
\$13.50.....	July 12, 1919	1,605	.1	.3	3.2	6.3	12.4	17.6	25.1
\$16.00.....	Aug. 7, 1920	1,710	-----	-----	.3	.4	2.2	2.5	5.9
\$16.00.....	Mar. 11, 1922	2,543	-----	-----	.2	.3	1.0	1.1	3.1

INDUSTRY—Continued.

Minimum Wage Order, the \$13.50 Order and the \$16.00 Order.

Female Minors receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
421	1,824	2,291	867	873	1,036	754	427	624	328	21,627
5,442	2,844	2,815	1,152	1,076	1,376	926	534	719	425	23,088
344	1,091	625	11,454	2,435	4,028	2,699	1,478	1,459	1,312	28,645
52	581	292	10,267	2,977	5,794	3,921	2,020	2,222	2,049	31,159

Female Minors receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
1.9	8.4	10.6	4.0	4.0	4.8	3.5	2.0	2.9	1.5	100
23.6	12.3	12.2	5.0	4.7	5.9	4.0	2.3	3.1	1.8	100
1.2	3.8	2.2	40.0	8.5	14.1	9.4	5.2	5.1	4.6	100
.2	1.9	.9	32.9	9.6	18.6	12.6	6.5	7.1	6.6	100

and Female Minors receiving—

Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
58.3	66.7	77.3	81.3	85.3	90.1	93.6	95.6	98.5	1.5	100
48.7	61.0	73.2	78.2	82.9	88.8	92.8	95.1	98.2	1.8	100
7.1	10.9	13.1	53.1	61.6	75.7	85.1	90.3	95.4	4.6	100
3.3	5.2	6.1	39.0	48.6	67.2	79.8	86.3	93.4	6.6	100

TABLE X.—MERCANTILE

Comparison of Weekly Earnings of Women and Minor Workers Under
Number of Women and

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
\$10.00.....	Mar. 8, 1919	1,336	844	259	444	433	722	923	2,024	1,691
\$13.50.....	July 12, 1919	1,605	851	255	324	382	791	767	1,228	1,105
\$16.00.....	Aug. 7, 1920	1,710	858	245	320	317	529	446	689	427
\$16.00.....	Mar. 11, 1922	2,543	530	148	203	132	253	275	438	369

Per Cent of Women and

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
\$10.00.....	Mar. 8, 1919	1,336	4.3	1.3	2.2	2.2	3.6	4.7	10.2	8.5
\$13.50.....	July 12, 1919	1,605	4.0	1.2	1.5	1.8	3.7	3.6	5.8	5.2
\$16.00.....	Aug. 7, 1920	1,710	3.1	.9	1.2	1.2	1.9	1.6	2.5	1.5
\$16.00.....	Mar. 11, 1922	2,543	1.7	.5	.7	.4	.8	.9	1.4	1.2

Cumulative Per Cent of Women

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
\$10.00.....	Mar. 8, 1919	1,336	4.3	5.6	7.8	10.0	13.6	18.3	28.5	37.0
\$13.50.....	July 12, 1919	1,605	4.0	5.2	6.7	8.5	12.2	15.8	21.6	26.8
\$16.00.....	Aug. 7, 1920	1,710	3.1	4.0	5.2	6.4	8.3	9.9	12.4	13.9
\$16.00.....	Mar. 11, 1922	2,543	1.7	2.2	2.9	3.3	4.1	5.0	6.4	7.6

INDUSTRY—Continued.

the \$10.00 Minimum Wage Order, the \$13.50 Order and the \$16.00 Order.

Female Minors receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
2,966	322	1,819	1,873	845	820	1,115	929	560	840	397	19,826
1,789	2,557	2,523	2,234	1,094	994	1,352	1,067	651	820	446	21,230
1,408	216	1,502	1,200	6,320	2,091	3,460	2,708	1,572	1,744	1,615	27,667
1,121	69	1,222	1,070	6,127	2,629	5,189	4,145	2,164	2,498	2,354	30,936

Female Minors receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
15.0	1.6	9.2	9.5	4.3	4.1	5.6	4.7	2.8	4.2	2.0	100
8.4	12.1	11.9	10.5	5.2	4.7	6.4	5.0	3.1	3.9	2.1	100
5.1	.8	5.4	4.3	22.8	7.6	12.5	9.8	5.7	6.3	5.8	100
3.6	.2	3.9	3.5	19.8	8.5	16.8	13.4	7.0	8.1	7.6	100

and Female Minors receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
52.0	53.6	62.8	72.3	76.6	80.7	86.3	91.0	93.8	98.0	2.0	100
35.2	47.3	59.2	69.7	74.9	79.6	86.0	91.0	94.0	97.9	2.1	100
19.0	19.8	25.2	29.5	52.3	59.9	72.4	82.2	87.9	94.2	5.8	100
11.2	11.4	15.3	18.8	38.6	47.1	63.9	77.3	84.3	92.4	7.6	100

VIII. LAUNDRY AND DRY CLEANING INDUSTRY.

A. Amendments of Laundry Order, June 1919, and June, 1920.

In revising the orders of the Commission it has been found necessary to make fewer changes in the order regulating the employment of women in the laundry and dry cleaning industry than in any other skilled industry. The wage order in this industry has been twice amended in the two biennial periods. Following a public hearing held on December 6, 1918, and conferences with workers and employers in the industry in Los Angeles and San Francisco, the order was amended on June 21, 1919, to provide for a minimum wage of \$13.50. This amount had been established by a study of the cost of living made in the spring of 1919. A study of the cost of living made in the spring of 1920 was followed by a second revision of the laundry order on June 1, 1920, establishing a \$16 minimum wage, the public hearing having taken place on March 24, 1920.

Discussion at the 1919 conferences emphasized the excessive length of the apprenticeship period (15 months for all women, under the \$10 wage order). It was believed that six months would suffice to train women in laundry or dry cleaning establishments. Previous investigations of the Commission had established the fact that the industry is one which requires adult strength and in actual fact employs a very small per cent of minors. As incorporated in the 1919 wage order, the apprenticeship clause provided for three months employment at \$10 a week and three months at \$12 a week for all women and minors. The six months' apprenticeship period was retained in the 1920 order and the apprentice rates increased to \$12 and \$14 respectively.

The 1919 order increased the maximum number of apprentices from 25 per cent to 33½ per cent of the total number of women and female minor employees, and the order of 1920 retained this allowance.

Prior to the amendment of the laundry order in 1919 the Commission was confronted with the problem of the short week of work. Workers complained, and the investigations of the Commission showed, that in many instances, laundry owners concentrated their work into 45 hours or less, at the same time deducting from the worker's pay for the number of hours during which there was no work. This arrangement bade fair to destroy the purpose of the Commission's order which was to provide a living wage based on a full week's work. The question was fully discussed at the conference held with representatives of the industry. The result was the following section of the 1919 order, which the Commission believed would standardize the conditions of employment:

If an employer does not provide a full week's employment during any week, except during the weeks in which the following legal holidays occur, New Year's Day, Memorial Day, Fourth of July, Labor Day, Admission Day, Thanksgiving Day and Christmas, he shall pay to all experienced women and all experienced minor workers not less than the minimum wage of \$13.50, or \$0.32½ per hour for the number of hours worked.

The order further provided that learners employed at \$10 a week (21 cents an hour) were to be given an increased hourly rate of 25 cents for a short week, and learners who were paid at the rate of \$12

a week (25 cents an hour) were to be paid not less than 30 cents an hour, in case less than a week's work was furnished. The employer was, of course, in no way obligated to pay an increased hourly rate when a worker was absent of her own volition.

This provision was also incorporated in the laundry order of 1920 as follows:

Experienced workers to be paid not less than 38 cents an hour, an increase over the regular rate of 33½ cents, and learners, 30 cents and 35 cents an hour, increases over the apprentice rates of 25 cents and 29 cents an hour. It is believed that this measure has aided in securing regularity of employment for the workers.

There are two groups of women employed by laundry and dry cleaning establishments who are not regulated by the provisions of the laundry order proper. The employment of office women is regulated by the provisions of the order regulating employment in general and professional offices. A number of Los Angeles laundries maintain small call offices in charge of call-office agents whose duty it is to receive bundles of laundry, list them and give them out when they are returned from the laundry. As such employment in no sense offers training which may be considered a true apprenticeship, the Commission has placed these women under the regulation of the order affecting unclassified occupations, in which there is an apprenticeship period of three weeks only.

B. Effect of Increased Minimum Rates in the Laundry Industry.

Following the established procedure, certified pay roll reports were called for from all laundries and dry cleaning establishments employing women or minors for the weeks of May 24, 1919, and August 30, 1919, the period of three months intervening between these pay roll reports being so short, any increase in wages may reasonably be attributed to the increase in the minimum wage.

In former reports steam laundries were considered as distinct from French hand laundries owing to the custom of "living in" which prevailed in the French laundries. This arrangement, under which women were provided with room and board in addition to a specified wage, has been discontinued to a large extent. In laundries where the custom was still in effect an amount equal to the sum provided for room and board in the Commission's budget (\$7 a week for board and \$3 a week for room), was added to the wage in tabulating the data.

An analysis of the pay roll reports of August, 1919 (Table XII), showed that 28 women were receiving a wage less than \$10 a week, the beginning wage for a laundry apprentice. These violations were immediately called to the attention of the respective employers and adjustments ordered. The difference between the wage paid and the legal wage, covering the period of underpayment in each case, was collected by the Commission and paid to the women.

The increase in wages effected by the \$13.50 minimum wage order is shown in the following summary compiled from tables XI and XII, covering 7315 women and minors in May and 7983 in August.

Date of pay roll	Minimum wage	Less than \$13.50	\$13.50	Over \$13.50
May, 1919.....	\$10 00	63.8%	5.4%	30.8%
August, 1919.....	13 50	12.2%	28.6%	59.2%

This summary shows that—

1. The per cent of women receiving less than \$13.50 was reduced from 63.8 per cent in May under the \$10.00 wage to 12.2 per cent in August when the \$13.50 wage became effective (a period of three months).
2. In May 5.4 per cent received \$13.50 and in August 28.6 per cent were receiving this wage.
3. In March 30.8 per cent were receiving over \$13.50, and in August 59.2 per cent were receiving a wage in excess of \$13.50.

Here again, as in the mercantile industry, it is shown in a marked degree that raising the minimum wage effected a very substantial increase in the entire wage scale.

A comparison of rates of wages, table XIII, and earnings, table XIV, shows a larger per cent of women in the lower wage groups in the earnings table. This is due in part to irregularity of attendance and in some instances to an arrangement in effect in certain laundries whereby less than a full week's employment was furnished to the women.

The increase in wages effected by the \$16 minimum wage order is shown as compiled from tables XII and XV, covering 7983 women and minors in August, 1919, and 7562 in August, 1920.

Date of pay roll	Minimum wage	Less than \$16	\$16	Over \$16 a week
August, 1919.....	\$13 50	66.8%	8.9%	24.3%
August, 1920.....	16 00	9.4%	31.5%	59.1%

1. The per cent of women receiving less than \$16 a week was reduced from 66.8 per cent in August, 1919, to 9.4 per cent in August, 1920, when the \$16 minimum wage became effective.
2. The per cent of women receiving \$16 was increased from 8.9 per cent in August, 1919, to 31.5 per cent in August, 1920.
3. An increase in the percentage of women receiving over \$16 a week is shown from 24.3 per cent in August, 1919, to 59.1 per cent in August, 1920.

A comparison of rates of wages compiled from tables XV and XX covering 7562 women and minors in August, 1920, with similar data covering 8651 women and minors in March, 1922, is shown below.

Date of pay roll	Minimum wage	Less than \$16	\$16	Over \$16 a week
August, 1920.....	\$16 00	9.4%	31.5%	59.1%
March, 1922.....	16 00	4.1%	32.5%	63.4%

The per cent of women receiving less than \$16 a week (the apprentice group) was reduced from 9.4 per cent to 4.1 per cent. These apprentices were advanced into the minimum wage group in compliance with the Commission's regulations providing periodic increases for apprentices. A corresponding increase is noted in the group receiving over \$16 a week.

An interval of nineteen months ensued between these two pay roll reports, the minimum wage of \$16 being in effect in each instance. The increase in the wage scale is far less marked than between pay roll reports of previous periods where there had been an advance in the minimum wage. Other factors, it is evident, had only a very slight effect in raising the wage scale. This point is further evidenced by studies of the wages of men and women compiled by the California State Bureau of Labor Statistics.

TABLE XI.—LAUNDRY

(\$10.00 Minimum)

Weekly Rate of Wages—May

Number of Women and Female

City	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno.....						36	32
Los Angeles.....			73	118	658	217	336
Oakland.....			2	8	43	139	170
Sacramento.....				1	32	48	51
San Diego.....			3	9	75	23	48
San Francisco.....					8	415	522
San Jose.....				2	29	25	39
Stockton.....				5	26	50	27
All other cities.....		2	57	93	454	180	619
Totals.....		2	135	236	1,325	1,133	1,844

Per Cent of Women and Female

City	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno.....						23.2	20.7
Los Angeles.....			4.0	6.5	36.1	11.9	18.5
Oakland.....			.3	1.3	6.9	22.4	27.4
Sacramento.....				.5	15.2	22.8	24.2
San Diego.....			1.5	4.5	37.5	11.5	24.0
San Francisco.....					.4	21.8	27.4
San Jose.....				1.3	18.8	16.2	25.3
Stockton.....				3.6	18.6	35.7	19.3
All other cities.....		.1	2.7	4.4	21.5	8.6	29.4
Totals.....			1.8	3.2	18.1	15.5	25.2

Cumulative Per Cent of Women and

City	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00	Under \$13.50
Fresno.....						23.2	43.9
Los Angeles.....			4.0	10.5	46.6	58.5	77.0
Oakland.....			.3	1.6	8.5	30.9	58.3
Sacramento.....				.5	15.7	38.5	62.7
San Diego.....			1.5	6.0	43.5	55.0	79.0
San Francisco.....					.4	22.2	49.6
San Jose.....				1.3	20.1	36.3	61.6
Stockton.....				3.6	22.2	57.9	77.2
All other cities.....		.1	2.8	7.2	28.7	37.3	66.7
Totals.....			1.8	5.0	23.1	38.6	63.8

INDUSTRY—Continued.

Wage Order.)

24, 1919. (481 establishments.)

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
11	2	32	8	1	18	12		3		155
62	60	131	48	20	49	27	5	16		1,820
39	56	57	20	11	46	20	6	2	2	621
3	20	25	6	1	18	4	1	1		211
11	3	10	7	1	6	4				200
123	203	220	96	58	115	114	16	12	2	1,904
18	6	19	4	1	9		2			154
5	2	13	1	1	8	2				140
120	108	239	72	32	83	34	7	9	1	2,110
392	460	746	262	126	352	217	37	43	5	7,315

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
7.1	1.3	20.6	5.2	.7	11.6	7.7		1.9		100
3.4	3.3	7.2	2.6	1.1	2.7	1.5	.3	.9		100
6.3	9.0	9.2	3.2	1.8	7.4	3.2	1.0	.3	.3	100
1.4	9.5	11.8	2.8	.4	8.5	1.9	.5	.5		100
5.5	1.5	5.0	3.5	.5	3.0	2.0				100
6.5	10.7	11.6	5.0	3.1	6.0	6.0	.8	.6	.1	100
11.7	3.9	12.4	2.6	.7	5.8		1.3			100
3.6	1.4	9.3	.7	.7	5.7		1.4			100
5.7	5.1	11.3	3.4	1.5	3.9	1.6	.3	.4	.1	100
5.4	6.3	10.2	3.6	1.7	4.8	3.0	.5	.6	.1	100

Female Minor Time Workers receiving—

Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
51.0	52.3	72.9	78.1	78.8	90.4	98.1	98.1	1.9	.0	100
80.4	83.7	90.9	93.5	94.6	97.3	98.8	99.1	.9	.0	100
64.6	73.6	82.8	86.0	87.8	95.2	98.4	99.4	99.7	.3	100
64.1	73.6	85.4	88.2	88.6	97.1	99.0	99.5	.5	.0	100
84.5	86.0	91.0	94.5	95.0	98.0	2.0	100.0	100.0	.0	100
56.1	66.8	78.4	83.4	87.5	93.5	98.5	99.3	99.9	.1	100
73.3	77.2	89.6	92.2	92.9	98.7	98.7	1.3	100.0	.0	100
80.8	82.2	91.5	92.2	92.9	98.6	98.6	1.4	100.0	.0	100
72.4	77.5	88.8	92.2	93.7	97.6	99.2	99.5	99.9	.1	100
69.2	75.5	85.7	89.3	91.0	95.8	98.8	99.3	99.9	.1	100

TABLE XII.—LAUNDRY

(\$13.50 Minimum)

Weekly Rate of Wages—August

Number of Women and Female

City	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno.....					2	14	6
Los Angeles.....				4	209	45	137
Oakland.....					1	4	19
Sacramento.....				1	4	4	12
San Diego.....				1	17		4
San Francisco.....				1	2	1	37
San Jose.....				2	3		5
Stockton.....					5	1	7
All other cities.....			3	16	164	30	216
Totals.....			3	25	407	99	443

Per Cent of Women and Female

City	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno.....					1.2	8.2	3.5
Los Angeles.....				.2	10.7	2.3	7.1
Oakland.....					.2	.6	2.9
Sacramento.....				.5	1.8	1.8	5.4
San Diego.....				.5	7.9		1.9
San Francisco.....				.1	.1	1	1.8
San Jose.....				1.3	1.9		3.2
Stockton.....					3.7	.7	5.1
All other cities.....			.1	.7	6.7	1.2	8.8
Totals.....				.3	5.1	1.2	5.6

Cumulative Per Cent of Women and

City	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00	Under \$13.50
Fresno.....					1.2	9.4	12.9
Los Angeles.....				.2	10.9	13.2	20.3
Oakland.....					.2	.8	3.7
Sacramento.....				.5	2.3	4.1	9.5
San Diego.....				.5	8.4	8.4	10.3
San Francisco.....				.1	.2	.3	2.1
San Jose.....				1.3	3.2	3.2	6.4
Stockton.....					3.7	4.4	9.5
All other cities.....			.1	.8	7.5	8.7	17.5
Totals.....				.3	5.4	6.6	12.2

INDUSTRY—Continued.

Wage Order.)

30, 1919. (568 establishments.)

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
51	2	30	21	7	15	16	1	6		171
893	172	179	97	23	96	59	9	21		1,944
27	28	199	107	76	95	46	26	26	4	658
109	24	23	6	3	25	8	3	1		223
103	21	46	9	2	8	3				214
15	46	628	327	283	344	209	49	86	6	2,034
36	4	47	18	7	24	5	2	3		156
71	6	23	8	2	4	9	1			137
979	238	356	120	58	180	48	15	21	2	2,446
2,284	541	1,531	713	461	791	403	106	164	12	7,983

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
29.8	1.2	17.5	12.3	4.1	8.7	9.4	.6	3.5		100
45.9	8.9	9.2	5.0	1.2	4.9	3.0	.5	1.1		100
4.1	4.3	30.2	16.3	11.6	14.4	7.0	3.9	3.9	.6	100
48.9	10.7	10.3	2.7	1.3	11.2	3.6	1.3	.5		100
48.1	9.8	21.5	4.2	.9	3.8	1.4				100
.7	2.2	30.9	16.1	13.9	16.9	10.3	2.4	4.2	.3	100
23.1	2.6	30.1	11.5	4.5	15.4	3.2	1.3	1.9		100
51.8	4.4	16.8	5.8	1.5	2.9	6.6	.7			100
40.0	9.7	14.5	4.9	2.4	7.4	1.9	.7	.9	.1	100
28.6	6.8	19.2	8.9	5.8	9.9	5.0	1.3	2.1	.2	100

Female Minor Time Workers receiving—

Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
42.7	43.9	61.4	73.7	77.8	86.5	95.9	96.5	3.5	.0	100
66.2	75.1	84.3	89.3	90.5	95.4	98.4	98.9	1.1	.0	100
7.8	12.1	42.3	58.6	70.2	84.6	91.6	95.5	99.4	.6	100
58.4	69.1	79.4	82.1	83.4	94.6	98.2	99.5	.5	.0	100
58.4	68.2	89.7	93.9	94.8	98.6	1.4	100.0	100.0	.0	100
2.8	5.0	35.9	52.0	65.9	82.8	93.1	95.5	99.7	.3	100
29.5	32.1	62.2	73.7	78.2	93.6	96.8	98.1	1.9	.0	100
61.3	65.7	82.5	88.3	89.8	92.7	99.3	.7	100.0	.0	100
57.5	67.2	81.7	86.6	89.0	96.4	98.3	99.0	99.9	.1	100
40.8	47.6	66.8	75.7	81.5	91.4	96.4	97.7	99.8	.2	100

TABLE XIII.—LAUNDRY

(\$10.00 Minimum)

Weekly Earnings—May 24, 1919.

Number of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....	8	1	6	5	1	4	6	26
Los Angeles.....	72	26	45	52	114	196	467	181
Oakland.....	14	6	10	5	8	24	63	127
Sacramento.....	7	3	4	2	10	16	37	30
San Diego.....	10	3	4	21	40	23	30	16
San Francisco.....	46	20	14	31	24	56	84	341
San Jose.....	5	2	4	2	3	15	20	36
Stockton.....		8	2	4	6	11	21	48
All other cities.....	93	30	71	76	131	187	353	248
Totals.....	255	99	160	198	337	532	1,081	1,053

Per Cent of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....	5.2	.6	3.9	3.2	.7	2.6	3.9	16.8
Los Angeles.....	3.9	1.4	2.5	2.8	6.3	10.8	25.7	9.9
Oakland.....	2.3	1.0	1.6	.8	1.3	3.9	10.1	20.5
Sacramento.....	3.3	1.4	1.9	1.0	4.8	7.6	17.6	14.3
San Diego.....	5.0	1.5	2.0	10.5	20.0	11.5	15.0	8.0
San Francisco.....	2.4	1.0	.7	1.6	1.3	2.9	4.4	17.9
San Jose.....	3.2	1.3	2.6	1.3	1.9	9.7	13.0	23.4
Stockton.....		5.9	1.5	3.0	4.4	8.1	15.6	35.6
All other cities.....	4.4	1.4	3.3	3.6	6.2	8.8	16.7	11.7
Totals.....	3.5	1.3	2.2	2.7	4.6	7.3	14.8	14.4

Cumulative Per Cent of Women and

City	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Fresno.....	5.2	5.8	9.7	12.9	13.6	16.2	20.1	36.9
Los Angeles.....	3.9	5.3	7.8	10.6	16.9	27.7	53.4	60.3
Oakland.....	2.3	3.3	4.9	5.7	7.0	10.9	21.0	41.5
Sacramento.....	3.3	4.7	6.6	7.6	12.4	20.0	37.6	51.9
San Diego.....	5.0	6.5	8.5	19.0	39.0	50.5	65.5	73.5
San Francisco.....	2.4	3.4	4.1	5.7	7.0	9.9	14.3	32.2
San Jose.....	3.2	4.5	7.1	8.4	10.3	20.0	33.0	56.4
Stockton.....		5.9	7.4	10.4	14.8	22.9	38.5	74.1
All other cities.....	4.4	5.8	9.1	12.7	18.9	27.7	44.4	56.1
Totals.....	3.5	4.8	7.0	9.7	14.3	21.6	36.4	50.8

INDUSTRY—Continued.

Wage Order.)

(500 establishments.)

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50 to \$14.99	\$13.51 to \$15.99	\$15.00 to \$16.99	\$16.00 to \$17.99	\$17.00 to \$19.99	\$18.00 to \$20.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
22	7	5	24	8	1	17	11	3	155		
288	47	64	112	47	18	45	23	16	1	1,819	
155	20	46	53	17	11	36	15	6	2	620	
40	2	13	20	6	2	13	3	1	1	210	
23	5	5	8	5	1	4	2	2	200		
462	85	181	169	102	62	109	90	15	11	2	1,904
24	8	11	8	6	1	4	3	2	154		
12	1	3	11	1	1	5	2	2	135		
375	70	99	192	60	33	54	29	5	10	1	2,117
1,401	245	427	597	251	130	287	178	34	43	6	7,314

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50 to \$14.99	\$13.51 to \$15.99	\$15.00 to \$16.99	\$16.00 to \$17.99	\$17.00 to \$19.99	\$18.00 to \$20.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
14.2	4.5	3.2	15.5	5.2	.6	10.9	7.1	1.9	100		
15.8	2.6	3.5	6.1	2.6	1.0	2.5	1.3	.3	.1	100	
25.0	3.2	7.4	8.6	2.7	1.8	5.8	2.4	1.0	.3	100	
19.1	.9	6.2	9.5	2.9	.9	6.2	1.4	.5	.5	100	
11.5	2.5	2.5	2.0	2.5	.5	2.0	1.0	.8	.6	100	
24.3	4.3	9.5	3.9	5.4	3.3	3.7	4.7	.8	.1	100	
15.6	5.2	7.1	5.2	3.9	.7	1.6	2.0	1.3	.1	100	
18.9	.1	2.2	8.2	1.7	2.7	1.5	1.5	.2	.1	100	
17.7	3.3	4.7	9.1	2.8	1.6	2.5	1.4	.2	.5	.1	100
19.2	3.3	5.8	8.2	3.4	1.8	3.9	2.4	.5	.6	.1	100

Female Minor Time Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
51.1	55.6	58.8	74.3	79.5	80.1	91.0	98.1	98.1	1.9	.0	100
79.1	81.7	85.2	91.3	93.9	94.9	97.4	98.7	99.0	99.9	.1	100
66.5	69.7	77.1	85.7	88.4	90.2	96.0	98.4	99.4	99.7	.3	100
71.0	71.9	78.1	87.6	90.5	91.4	97.6	99.0	99.5	99.7	.3	100
85.0	87.5	90.0	94.0	96.5	97.0	99.0	1.0	100.0	100.0	.0	100
56.5	61.0	70.5	79.4	84.8	88.1	93.8	98.5	99.3	99.9	.1	100
72.0	77.2	84.3	89.5	93.4	94.1	96.7	98.7	1.3	100.0	.0	100
83.0	83.7	85.9	94.1	94.1	94.8	98.5	1.5	100.0	100.0	.0	100
73.8	77.1	81.3	90.9	93.7	95.3	97.8	99.2	99.4	99.9	.1	100
70.0	73.3	79.1	87.3	90.7	92.5	96.4	98.8	99.3	99.9	.1	100

TABLE XIV.—LAUNDRY

(\$13.50 Minimum

Weekly Earnings—August 30, 1919.

Number of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....	11	1	7	4	1	6	7	10
Los Angeles.....	87	24	43	18	29	45	166	106
Oakland.....	6	4	2	1	4	2	11	15
Sacramento.....	10	2	2	4	3	8	8	17
San Diego.....	6	3	2	2	2	14	26	25
San Francisco.....	33	10	15	15	13	6	21	15
San Jose.....	5	2	1	1	1	6	6	7
Stockton.....	1			1		8	8	10
All other cities.....	88	25	48	39	56	70	185	196
Totals.....	247	69	120	84	108	152	438	401

Per Cent of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....	6.4	.6	4.1	2.3	.6	3.5	4.1	5.8
Los Angeles.....	4.5	1.2	2.2	.9	1.5	2.3	8.5	5.5
Oakland.....	.9	.6	.3	.1	.6	.3	1.7	2.3
Sacramento.....	4.5		.9	1.8	1.3	3.6	3.6	7.6
San Diego.....	2.8	1.4	.9	.9	.9	6.5	12.2	11.7
San Francisco.....	1.6	.5	.7	.7	.6	.3	1.0	.8
San Jose.....	3.2	1.3	.6			.6	3.9	4.5
Stockton.....	.7			.7			5.9	7.4
All other cities.....	3.6	1.0	2.0	1.6	2.3	2.9	7.6	8.1
Totals.....	3.1	.9	1.5	1.0	1.4	1.9	5.5	5.0

Cumulative Per Cent of Women and

City	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Fresno.....	6.4	7.0	11.1	13.4	14.0	17.5	21.6	27.4
Los Angeles.....	4.5	5.7	7.9	8.8	10.3	12.6	21.1	26.6
Oakland.....	.9	1.5	1.8	1.9	2.5	2.8	4.5	6.8
Sacramento.....	4.5	4.5	5.4	7.2	8.5	12.1	15.7	23.3
San Diego.....	2.8	4.2	5.1	6.0	6.9	13.4	25.6	37.3
San Francisco.....	1.6	2.1	2.8	3.5	4.1	4.4	5.4	6.2
San Jose.....	3.2	4.5	5.1	5.1	5.1	5.7	9.6	14.1
Stockton.....	.7	.7	.7	1.4	1.4	1.4	7.3	14.7
All other cities.....	3.6	4.6	6.6	8.2	10.5	13.4	21.0	29.1
Totals.....	3.1	4.0	5.5	6.5	7.9	9.8	15.3	20.3

INDUSTRY—Continued.

Wage Order.)

(568 establishments.)

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
9	27	6	21	20	5	14	15	1	6		171
184	662	157	156	76	26	83	55	7	19	1	1,944
25	19	53	182	98	67	69	48	24	23	4	657
19	73	19	18	8	2	20	8	3	1		223
29	70	9	18	3	1	3	1				214
117	17	133	511	260	249	295	193	57	64	5	2,029
13	17	18	39	18	5	14	5	2	3		156
26	45	16	8	6	2	4	7	1			135
300	632	174	258	91	37	153	44	14	25	2	2,437
722	1,562	585	1,211	580	394	655	376	109	141	12	7,966

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
5.3	15.8	3.5	12.3	11.7	2.9	8.2	8.8	.6	3.5	.0	100
9.5	34.1	8.1	8.0	3.9	1.3	4.3	2.8	.3	1.0	.1	100
3.8	2.9	8.1	27.7	14.9	10.2	10.5	7.3	3.7	3.5	.6	100
8.5	32.7	8.5	8.1	3.6	.9	9.0	3.6	1.3	.5		100
13.6	32.7	4.2	8.4	1.4	.5	1.4	.5				100
5.8	.8	6.6	25.2	12.8	12.3	14.5	9.5	2.8	3.2	.3	100
8.3	10.9	11.5	25.0	11.6	3.2	9.0	3.2	1.3	1.9		100
19.3	33.3	11.9	5.9	4.5	1.5	3.0	5.2	.7			100
12.3	25.9	7.1	10.6	3.7	1.5	6.3	1.8	.6	1.0	.1	100
9.1	19.6	7.3	15.2	7.3	4.9	8.2	4.7	1.4	1.8	.2	100

Female Minor Time Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
32.7	48.5	52.0	64.3	76.0	78.9	87.1	95.9	96.5	3.5	.0	100
36.1	70.2	78.3	86.3	90.2	91.5	95.8	98.6	98.9	99.9	.1	100
10.6	13.5	21.6	49.3	64.2	74.4	84.9	92.2	95.9	99.4	.6	100
31.8	64.5	73.0	81.1	84.7	85.6	94.6	98.2	99.5	.5	.0	100
50.9	83.6	87.8	96.2	97.6	98.1	99.5	.5	100.0	100.0	.0	100
12.0	12.8	19.4	44.6	57.4	69.7	84.2	93.7	96.5	99.7	.3	100
22.4	33.3	44.8	69.8	81.4	84.6	93.6	96.8	98.1	1.9	.0	100
34.0	67.3	79.2	85.1	89.6	91.1	94.1	99.3	.7	100.0	.0	100
41.4	67.3	74.4	85.0	88.7	90.2	96.5	98.3	98.9	99.9	.1	100
29.4	49.0	56.3	71.5	78.8	83.7	91.9	96.6	98.0	99.8	.2	100

TABLE XV.—LAUNDRY

(\$16.00 Minimum)

Weekly Rate of Wages—August

Number of Women and Female

City	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno.....							
Los Angeles.....					3	1	85
Oakland.....							2
Sacramento.....							2
San Diego.....							30
San Francisco.....							2
San Jose.....							
Stockton.....							8
All other cities.....					1		72
Totals.....					4	1	201

Per Cent of Women and Female

City	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno.....							
Los Angeles.....					.2	.1	4.4
Oakland.....							.3
Sacramento.....							.9
San Diego.....							12.1
San Francisco.....							.1
San Jose.....							
Stockton.....							5.3
All other cities.....					.1		3.5
Totals.....							2.7

Cumulative Per Cent of Women and

City	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00	Under \$13.50
Fresno.....							
Los Angeles.....					.2	.3	4.7
Oakland.....							.3
Sacramento.....							.9
San Diego.....							12.1
San Francisco.....							.1
San Jose.....							
Stockton.....							5.3
All other cities.....					.1	.1	3.6
Totals.....							2.7

INDUSTRY—Continued.

Wage Order.)

7, 1920. (504 establishments.)

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
1	-----	7	69	3	67	23	2	10	5	187
56	105	72	917	183	228	157	55	46	19	1,927
-----	2	12	95	169	157	131	37	40	8	653
1	1	6	17	60	49	75	5	16	-----	232
3	8	1	142	16	24	16	3	5	-----	248
2	14	33	91	614	535	379	148	160	21	1,999
3	2	2	39	12	38	13	10	5	2	126
5	7	13	58	15	25	12	6	2	-----	151
29	83	44	951	163	376	192	64	52	12	2,039
100	222	190	2,379	1,235	1,499	998	330	336	67	7,562

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
.5	-----	3.7	36.9	1.6	35.8	12.3	1.1	5.4	2.7	100
2.9	5.4	3.7	47.6	9.5	11.8	8.1	2.9	2.4	1.0	100
-----	.3	1.8	14.6	25.9	24.0	20.1	5.7	6.1	1.2	100
.4	4	2.6	7.3	25.9	21.1	32.3	2.2	6.9	-----	100
1.2	3.2	.4	57.2	6.5	9.7	6.5	1.2	2.0	-----	100
.1	.7	1.6	4.5	30.7	26.8	19.0	7.4	8.0	1.1	100
2.4	1.6	1.6	30.9	9.5	30.2	10.3	7.9	4.0	1.6	100
3.3	4.6	8.6	38.4	9.9	16.6	8.0	4.0	1.3	-----	100
1.4	4.1	2.2	46.6	8.0	18.4	9.4	3.1	2.6	.6	100
1.3	2.9	2.5	31.5	16.3	19.8	13.2	4.4	4.5	.9	100

Female Minor Time Workers receiving—

Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
.5	.5	4.2	41.1	42.7	78.5	90.8	91.9	97.3	2.7	100
7.6	13.0	16.7	64.3	73.8	85.6	93.7	96.6	99.0	1.0	100
.3	.6	2.4	17.0	42.9	66.9	87.0	92.7	98.8	1.2	100
1.3	1.7	4.3	11.6	37.5	58.6	90.9	93.1	6.9	.0	100
13.3	16.5	16.9	74.1	80.6	90.3	96.8	98.0	2.0	.0	100
.2	.9	2.5	7.0	37.7	64.5	83.5	90.9	98.9	1.1	100
2.4	4.0	5.6	36.5	46.0	76.2	86.5	94.4	98.4	1.6	100
8.6	13.2	21.8	60.2	70.1	86.7	94.7	98.7	1.3	.0	100
5.0	9.1	11.3	57.9	65.9	84.3	93.7	96.8	99.4	.6	100
4.0	6.9	9.4	40.9	57.2	77.0	90.2	94.6	99.1	.9	100

TABLE XVI.—LAUNDRY

(\$16.00 Minimum)

Weekly Earnings—August 7, 1920.

Number of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....	6	3	2	1	3	3	2	3
Los Angeles.....	50	26	14	10	29	20	43	23
Oakland.....	12	3	2	2	3	2	7	3
Sacramento.....	1	2	2	2	1	1	5	5
San Diego.....	10	2	7	2	7	2	4	7
San Francisco.....	26	5	10	12	16	9	11	16
San Jose.....	1	4	2	2	2	2	3	—
Stockton.....	1	—	—	3	2	2	5	4
All other cities.....	51	21	23	20	46	26	39	30
Totals.....	158	66	60	54	109	67	119	91

Per Cent of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....	3.2	1.6	1.1	.5	1.6	1.6	1.1	1.6
Los Angeles.....	2.6	1.4	.7	.5	1.5	1.0	2.2	1.2
Oakland.....	1.8	.5	.3	.3	.5	.3	1.1	.5
Sacramento.....	.4	.9	—	.9	.4	.4	2.2	2.2
San Diego.....	4.0	.8	2.8	.8	2.8	.8	1.6	2.8
San Francisco.....	1.3	.3	.5	.6	.8	.5	.5	.8
San Jose.....	.8	3.2	1.6	1.6	1.6	1.6	2.4	—
Stockton.....	.7	—	—	2.0	1.3	1.3	3.3	2.7
All other cities.....	2.5	1.0	1.1	1.0	2.3	1.3	1.9	1.5
Totals.....	2.1	.9	.8	.7	1.4	.9	1.6	1.2

Cumulative Per Cent of Women and

City	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Fresno.....	3.2	4.8	5.9	6.4	8.0	9.6	10.7	12.3
Los Angeles.....	2.6	4.0	4.7	5.2	6.7	7.7	9.9	11.1
Oakland.....	1.8	2.3	2.6	2.9	3.4	3.7	4.8	5.3
Sacramento.....	.4	1.3	1.3	2.2	2.6	3.0	5.2	7.4
San Diego.....	4.0	4.8	7.6	8.4	11.2	12.0	13.6	16.4
San Francisco.....	1.3	1.6	2.1	2.7	3.5	4.0	4.5	5.3
San Jose.....	.8	4.0	5.6	7.2	8.8	10.4	12.8	12.8
Stockton.....	.7	.7	.7	2.7	4.0	5.3	8.6	11.3
All other cities.....	2.5	3.5	4.6	5.6	7.9	9.2	11.1	12.6
Totals.....	2.1	3.0	3.8	4.5	5.9	6.8	8.4	9.6

INDUSTRY—Continued.

Wage Order.)

(504 establishments.)

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
5	1	9	6	47	4	55	20	1	10	6	187
179	40	134	110	687	140	195	124	46	39	17	1,926
20	4	29	33	80	141	122	111	31	41	6	652
9	1	7	26	10	45	38	52	12	15	-----	232
33	4	17	6	99	14	14	13	2	5	-----	248
36	3	65	74	142	518	442	334	120	139	20	1,998
7	-----	9	10	26	9	22	10	10	5	2	126
9	3	12	16	57	8	16	7	4	2	-----	151
161	22	151	124	640	138	266	173	52	46	9	2,038
459	78	433	405	1,788	1,017	1,170	844	278	302	60	7,558

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
2.7	.5	4.8	3.2	25.1	2.2	29.4	10.7	.5	5.4	3.2	100
9.3	2.1	7.0	5.7	35.7	7.3	10.1	6.4	2.4	2.0	.9	100
3.1	.6	4.4	5.1	12.3	21.6	18.7	17.0	4.7	6.3	.9	100
3.9	.4	3.0	11.2	4.3	19.4	16.4	22.4	5.2	6.4	-----	100
13.3	1.6	6.9	2.4	39.9	5.7	5.7	5.3	.8	2.0	-----	100
1.8	.2	3.2	3.7	7.1	25.9	22.1	16.7	6.0	7.0	1.0	100
5.6	-----	7.1	7.9	20.6	7.1	17.5	7.9	7.9	4.0	1.6	100
6.0	2.0	7.9	10.6	37.7	5.3	10.6	4.6	2.7	1.3	-----	100
7.9	1.1	7.4	6.1	31.4	6.8	13.0	8.5	2.5	2.3	.4	100
6.1	1.0	5.7	5.4	23.6	13.4	15.5	11.2	3.7	4.0	.8	100

Female Minor Time Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
15.0	15.5	20.3	23.5	48.6	50.8	80.2	90.9	91.4	96.8	3.2	100
20.4	22.5	29.5	35.2	70.9	78.2	88.3	94.7	97.1	99.1	.9	100
8.4	9.0	13.4	18.5	30.8	52.4	71.1	88.1	92.8	99.1	.9	100
11.3	11.7	14.7	25.9	30.2	49.6	66.0	88.4	93.6	6.4	.0	100
29.7	31.3	38.2	40.6	80.5	86.2	91.9	97.2	98.0	2.0	.0	100
7.1	7.3	10.5	14.2	21.3	47.2	69.3	86.0	92.0	99.0	1.0	100
18.4	18.4	25.5	33.4	54.0	61.1	78.6	86.5	94.4	98.4	1.6	100
17.3	19.3	27.2	37.8	75.5	80.8	91.4	96.0	98.7	1.3	.0	100
20.5	21.6	29.0	35.1	66.5	73.3	86.3	94.8	97.3	99.6	.4	100
15.7	16.7	22.4	27.8	51.4	64.8	80.3	91.5	95.2	99.2	.8	100

TABLE XVII.—LAUNDRY

(\$10.00 Minimum

Weekly Earnings—

Number of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....								
Los Angeles.....	10	6	5	9	13	36	89	67
Oakland.....		1	1	1	1	1	1	3
Sacramento.....								
San Diego.....	1		2	4	6	3	5	4
San Francisco.....						1	1	1
San Jose.....								
Stockton.....								
All other cities.....	1			6	1	2	5	9
Totals.....	12	7	8	20	21	43	101	84

Per Cent of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....								
Los Angeles.....	2.3	1.4	1.1	2.1	3.0	8.2	20.4	15.3
Oakland.....		2.0	2.0	2.0	2.0	2.0	2.0	6.0
Sacramento.....								
San Diego.....	3.0		6.1	12.1	18.2	9.1	15.2	12.1
San Francisco.....						3.6	3.6	3.6
San Jose.....								
Stockton.....								
All other cities.....	1.9			11.5	1.9	3.9	9.6	17.3
Totals.....	2.0	1.2	1.3	3.3	3.5	7.1	16.7	13.9

Cumulative Per Cent of Women and

City	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Fresno.....								
Los Angeles.....	2.3	3.7	4.8	6.9	9.9	18.1	38.5	53.8
Oakland.....		2.0	4.0	6.0	8.0	10.0	12.0	18.0
Sacramento.....								
San Diego.....	3.0	3.0	9.1	21.2	39.4	48.5	63.7	75.8
San Francisco.....						3.6	7.2	10.8
San Jose.....								
Stockton.....								
All other cities.....	1.9	1.9	1.9	13.4	15.3	19.2	28.8	46.1
Totals.....	2.0	3.2	4.5	7.8	11.3	18.4	35.1	49.0

INDUSTRY—Continued.

Wage Order.)

May 24, 1919.

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
64 3	5	33 4	27 12	16 19	17	22 2	12	4 1	2		437 50
4 1		1 2	1	1 4 1		1 7 2	9 1	1 1		1	33 28 5
15		1	1	3	2	4	2				52
87	5	41	41	44	19	38	24	7	2	1	605

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
14.6 6.0	1.1	7.5 8.0	6.2 24.0	3.7 38.0	3.9	5.0 4.0	2.8	.9 2.0	.5		100 100
12.2 3.6		3.0 7.1	3.0	3.0 14.3 20.0		3.0 25.0 40.0	32.1 20.0	3.6 20.0		3.5	100 100 100
28.9		1.9	1.9	5.8	3.8	7.7	3.9				100
14.4	.8	6.8	6.8	7.3	3.1	6.3	4.0	1.1	.3	.1	100

Female Piece Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
68.4 24.0	69.5 24.0	77.0 32.0	83.2 56.0	86.9 94.0	90.8 94.0	95.8 98.0	98.6 98.0	99.5 2.0	.5		100 100
88.0 14.4	88.0 14.4	91.0 21.5	94.0 21.5	97.0 35.8 20.0	97.0 35.8 20.0	3.0 60.8 60.0	92.9 80.0	96.5 20.0	96.5	3.5	100 100 100
75.0	75.0	76.9	78.8	84.6	88.4	96.1	3.9				100
63.4	64.2	71.0	77.8	85.1	88.2	94.5	98.5	99.6	99.9	.1	100

TABLE XVIII.—LAUNDRY

(\$13.50 Minimum

Weekly Earnings—

Number of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....								
Los Angeles.....	47	2	5	3	16	3	8	16
Oakland.....	1	1				4	1	7
Sacramento.....								
San Diego.....	4	2	1	1	2		1	3
San Francisco.....	1							
San Jose.....						1		1
Stockton.....								
All other cities.....	2		3	3	1	2	4	
Totals.....	55	5	9	7	19	10	14	27

Per Cent of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....								
Los Angeles.....	10.3	.4	1.1	.7	3.5	.7	1.8	3.5
Oakland.....	1.3	1.3				5.2	1.3	9.1
Sacramento.....								
San Diego.....	13.3	6.7	3.3	3.3	6.7		3.3	10.0
San Francisco.....	3.7							
San Jose.....						14.3		14.3
Stockton.....								
All other cities.....	3.5		5.2	5.2	1.7	3.5	6.9	
Totals.....	8.4	.8	1.4	1.1	2.9	1.5	2.1	4.1

Cumulative Per Cent of Women and

City	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Fresno.....								
Los Angeles.....	10.3	10.7	11.8	12.5	16.0	16.7	18.5	22.0
Oakland.....	1.3	2.6	2.6	2.6	2.6	7.8	9.1	18.2
Sacramento.....								
San Diego.....	13.3	20.0	23.3	26.6	33.3	33.3	36.6	46.6
San Francisco.....	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7
San Jose.....						14.3	14.3	28.6
Stockton.....								
All other cities.....	3.5	3.5	8.7	13.9	15.6	19.1	26.0	26.0
Totals.....	8.4	9.2	10.6	11.7	14.6	16.1	18.2	22.3

INDUSTRY—Continued.

Wage Order.

August 30, 1919.

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
29 1	56	101 13	44 5	25 15	21 3	35 6	23 10	14 5	9 5		457 77
2	3	8 1	1 1	1 1	1 1	1 2	1 2	1 2	1 10	5	30 27 7
13	1	9	5	3	4	4	3			1	58
45	60	132	55	46	29	50	37	25	25	6	656

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
6.3 1.3	12.2	22.1 16.9	9.6 6.5	5.5 19.5	4.6 3.9	7.6 7.8	5.1 13.0	3.1 6.5	1.9 6.4		100 100
6.7	10.0	26.7 3.7	3.4 3.7	3.4 14.3	3.3 3.7	3.3 7.4	3.7	3.3 14.8	3.3 37.0	18.6	100 100 100
22.4	1.7	15.5	8.6	5.2	6.9	6.9	5.1			1.7	100
6.9	9.2	20.1	8.4	7.0	4.4	7.6	5.6	3.8	3.8	.9	100

Female Piece Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
28.3 19.5	40.5 19.5	62.6 36.4	72.2 42.9	77.7 62.4	82.3 66.3	89.9 74.1	95.0 57.1	98.1 93.6	1.9 6.4		100 100
53.3 3.7	63.3 3.7	90.0 7.4	90.0 11.1	93.4 14.8	93.4 18.5	96.7 25.9	96.7 29.6	96.7 44.4	3.3 51.4	18.6	100 100 100
28.6	28.6	28.6	28.6	42.9	42.9	71.5	71.5	28.5			100
48.4	50.1	65.6	74.2	79.4	86.3	93.2	98.3	98.3	98.3	1.7	100
29.2	38.4	58.5	66.9	73.9	78.3	85.9	91.5	95.3	99.1	.9	100

TABLE XIX.—LAUNDRY

(\$16.00 Minimum

Weekly Earnings—

Number of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....								
Los Angeles.....	4		3	1	2	2	1	2
Oakland.....								
Sacramento.....								
San Diego.....	1			1		1		1
San Francisco.....								
San Jose.....								
Stockton.....								
All other cities.....							1	2
Totals.....	5		3	2	2	3	2	5

Per Cent of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....								
Los Angeles.....	1.6		1.2	.4	.8	.8	.4	.8
Oakland.....								
Sacramento.....								
San Diego.....	5.5			5.6		5.5		5.6
San Francisco.....								
San Jose.....								
Stockton.....								
All other cities.....							2.2	4.4
Totals.....	1.4		.9	.5	.5	.9	.5	1.4

Cumulative Per Cent of Women and

City	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Fresno.....								
Los Angeles.....	1.6		2.8	3.2	4.0	4.8	5.2	6.0
Oakland.....								
Sacramento.....								
San Diego.....	5.5			11.1		16.6		22.2
San Francisco.....								
San Jose.....								
Stockton.....								
All other cities.....							2.2	6.6
Totals.....	1.4		2.3	2.8	3.3	4.2	4.7	6.1

INDUSTRY—Continued.

Wage Order.)

August 7, 1920.

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
13		11	6 1	69	21	29 1	36 1	23 3	21 8	2	246 14
1		1	1 1	4	1 1	3 1	1 3	1 1	2 9	2	18 19 5
		1					1	2	1		
		3		3		12	5	5	9	5	45
14		16	9	76	23	46	47	35	50	9	347

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
5.3		4.5	2.4 7.1	28.1	8.6	11.8 7.1	14.6 7.1	9.4 21.5	8.5 57.2	.8	100 100
5.3		5.5	5.6 5.3	22.2	5.6 5.3	16.6 5.3	5.6 15.8	5.6 5.3	11.1 47.3		100 100 100
		20.0					20.0	40.0	20.0		
		6.7		6.7		26.7	11.1	11.1	20.0	11.1	100
4.0		4.6	2.6	21.8	6.6	13.4	13.9	10.0	14.4	2.6	100

Female Minor Piece Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
11.3		15.8	18.2 7.1	46.3	54.9	66.7 14.2	81.3 21.3	90.7 42.8	99.2 57.2	.8	100 100
5.3		27.7	33.3 10.6	55.5	61.1 15.9	77.7 21.2	83.3 37.0	88.9 42.3	11.1 89.6	10.4	100 100 100
		20.0					40.0	80.0	20.0		
		13.3		20.0		46.7	57.8	68.9	88.9	11.1	100
10.1		14.7	17.3	39.1	45.7	59.1	73.0	83.0	97.4	2.6	100

TABLE XX.—LAUNDRY

(\$16.00 Minimum)

Weekly Rate of Wages—March

Number of Women and Female

City	No. of establish- ments	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno.....	16							
San Diego.....	16							11
Stockton.....	12							3
Sacramento.....	15							3
San Jose.....	15							
Oakland.....	56							2
Los Angeles.....	82							57
San Francisco.....	128							
All other cities.....	251							46
Totals.....	591							122

Per Cent of Women and Female

City	No. of establish- ments	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Fresno.....	16							
San Diego.....	16							3.6
Stockton.....	12							2.2
Sacramento.....	15							1.4
San Jose.....	15							
Oakland.....	56							.4
Los Angeles.....	82							2.5
San Francisco.....	128							
All other cities.....	251							1.7
Totals.....	591							1.4

Cumulative Per Cent of Women and

City	No. of establish- ments	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00	Under \$13.50
Fresno.....	16							
San Diego.....	16							3.6
Stockton.....	12							2.2
Sacramento.....	15							1.4
San Jose.....	15							
Oakland.....	56							.4
Los Angeles.....	82							2.5
San Francisco.....	128							
All other cities.....	251							1.7
Totals.....	591							1.4

INDUSTRY—Continued.

Wage Order.)

11, 1922. (591 establishments.)

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
			2	57	43	27	4	11	9	153
	10	5	168	23	50	27	6	6		306
	2		74	14	21	11	8	1		134
	1		10	76	36	64	7	21		218
1	2	4	40	39	43	28	7	2	2	168
		2	66	119	143	128	27	51	6	544
2	92	7	1,177	204	350	175	69	86	30	2,249
	1	21	65	625	572	381	231	190	23	2,109
7	59	19	1,213	238	685	294	97	87	25	2,770
10	167	58	2,815	1,395	1,943	1,135	456	455	95	8,651

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
			1.3	37.3	28.1	17.6	2.6	7.2	5.9	100
	3.3	1.6	54.9	7.5	16.3	8.8	2.0	2.0		100
	1.5		55.2	10.4	15.7	8.2	6.0	8		100
	.4		4.6	34.9	16.5	29.4	3.2	9.6		100
.6	1.2	2.4	23.8	23.2	25.6	16.7	4.1	1.2	1.2	100
		.4	12.1	21.9	26.3	23.5	4.9	9.4	1.1	100
.1	4.1	.3	52.3	9.1	15.6	7.8	3.1	3.8	1.3	100
	.1	1.0	3.1	29.6	27.1	18.1	10.9	9.0	1.1	100
.3	2.1	.7	43.8	8.6	24.7	10.6	3.5	3.1	.9	100
.1	1.9	.7	32.5	16.1	22.5	13.1	5.3	5.3	1.1	100

Female Minor Time Workers receiving—

Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
			1.3	38.6	66.7	84.3	86.9	94.1	5.9	100
	6.9	8.5	63.4	70.9	87.2	96.0	98.0	2.0		100
	3.7		58.9	69.3	85.0	93.2	99.2	.8		100
	1.8		6.4	41.3	57.8	87.2	90.4	9.6		100
.6	1.8	4.2	28.0	51.2	76.8	93.5	97.6	98.8	1.2	100
		.8	12.9	34.8	61.1	84.6	89.5	98.9	1.1	100
2.6	6.7	7.0	59.3	68.4	84.0	91.8	94.9	98.7	1.3	100
	.1	1.1	4.2	33.8	60.9	79.0	89.9	98.9	1.1	100
2.0	4.1	4.8	48.6	57.2	81.9	92.5	96.0	99.1	.9	100
1.5	3.4	4.1	36.6	52.7	75.2	88.3	93.6	98.9	1.1	100

TABLE XXI.—LAUNDRY

(\$16.00 Minimum)

Weekly Earnings—March 11, 1922.

Number of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....	2	2	—	1	2	3	2	2
San Diego.....	5	10	1	—	4	5	7	2
Stockton.....	2	1	3	—	3	3	1	—
Sacramento.....	2	2	1	1	3	2	3	2
San Jose.....	3	3	1	—	3	—	3	1
Oakland.....	5	3	—	3	7	2	3	3
Los Angeles.....	36	29	16	13	43	15	42	18
San Francisco.....	28	13	12	8	14	6	13	16
All other cities.....	70	25	22	17	56	24	74	48
Totals.....	156	88	56	43	134	60	148	92

Per Cent of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....	1.3	1.3	—	.6	1.3	2.0	1.3	1.3
San Diego.....	1.6	3.3	.3	—	1.3	1.6	2.3	.6
Stockton.....	1.5	.8	2.2	—	2.2	2.2	.8	—
Sacramento.....	2.3	.9	.4	.4	1.4	.9	1.4	.9
San Jose.....	1.8	1.8	.6	—	1.2	—	1.8	.6
Oakland.....	.9	.6	—	.6	1.3	.4	.6	.6
Los Angeles.....	1.6	1.3	.7	.6	1.9	.7	1.9	.8
San Francisco.....	1.3	.6	.6	.4	.7	.3	.6	.8
All other cities.....	2.5	.9	.8	.6	2.0	.9	2.7	1.7
Totals.....	1.8	1.0	.6	.5	1.6	.7	1.7	1.1

Cumulative Per Cent of Women and

City	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Fresno.....	1.3	2.6	—	3.2	4.5	6.5	7.8	9.1
San Diego.....	1.6	4.9	5.2	—	6.5	8.1	10.4	11.0
Stockton.....	1.5	2.3	4.5	—	6.7	8.9	9.7	—
Sacramento.....	2.3	3.2	3.6	4.0	5.4	6.3	7.7	8.6
San Jose.....	1.8	3.6	4.2	—	5.4	—	7.2	7.8
Oakland.....	.9	1.5	—	2.1	3.4	3.8	4.4	5.0
Los Angeles.....	1.6	2.9	3.6	4.2	6.1	6.8	8.7	9.5
San Francisco.....	1.3	1.9	2.5	2.9	3.6	3.9	4.5	5.3
All other cities.....	2.5	3.4	4.2	4.8	6.8	7.7	10.4	12.1
Totals.....	1.8	2.8	3.4	3.9	5.5	6.2	7.9	9.0

INDUSTRY—Continued.

Wage Order.)

(591 establishments.)

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
2	-----	3	3	7	46	32	23	4	15	4	153
31	6	14	8	133	19	25	26	6	4	-----	306
7	-----	4	6	65	13	12	8	5	1	-----	134
8	-----	8	30	23	49	26	34	10	11	-----	218
17	1	11	10	28	30	31	20	3	2	2	168
11	2	23	21	54	115	126	100	24	38	4	544
174	2	148	55	868	183	311	135	62	75	24	2,249
24	3	76	64	114	507	509	318	206	157	21	2,109
215	25	179	162	830	228	400	233	72	71	19	2,770
489	39	466	359	2,122	1,190	1,472	807	392	374	74	8,651

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
1.3	-----	2.0	2.0	4.6	30.1	20.9	15.0	2.6	9.8	2.6	100
10.1	2.0	4.6	2.6	43.5	6.2	8.2	8.5	2.0	1.3	-----	100
5.2	-----	3.0	4.5	48.5	9.7	8.9	6.0	3.7	.8	-----	100
3.7	-----	3.7	13.8	10.6	22.5	11.9	15.6	4.6	5.0	-----	100
10.1	.6	6.5	5.9	16.7	17.8	18.5	11.9	1.8	1.2	1.2	100
2.0	.4	4.2	3.8	9.9	21.1	23.2	18.4	4.4	6.9	.7	100
7.7	.1	6.6	2.4	38.6	8.1	13.8	6.0	2.8	3.3	1.1	100
1.1	.1	3.6	3.0	5.5	24.0	24.1	15.1	9.8	7.5	.9	100
7.8	.9	6.5	5.8	30.0	8.2	14.4	8.4	2.6	2.6	.7	100
5.7	.4	5.4	4.2	24.5	13.8	17.0	10.4	4.5	4.3	.8	100

Female Minor Time Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
10.4	-----	12.4	14.4	19.0	49.1	70.0	85.0	87.6	97.4	2.6	100
21.1	23.1	27.7	30.3	73.8	80.0	88.2	96.7	98.7	1.3	-----	100
14.9	-----	17.9	22.4	70.9	80.6	89.5	95.5	99.2	.8	-----	100
12.3	-----	16.0	29.8	40.4	62.9	74.8	90.4	95.0	5.0	-----	100
17.9	18.5	25.0	30.9	47.6	65.4	83.9	95.8	97.6	98.8	1.2	100
7.0	7.4	11.6	15.4	25.3	46.4	69.6	88.0	92.4	99.3	.7	100
17.2	17.3	23.9	26.3	64.9	73.0	86.8	92.8	95.6	98.9	1.1	100
6.4	6.5	10.1	13.1	18.6	42.6	66.7	81.8	91.6	99.1	.9	100
19.9	20.8	27.3	33.1	63.1	71.3	85.7	94.1	96.7	99.3	.7	100
14.7	15.1	20.5	24.7	49.2	63.0	80.0	90.4	94.9	99.2	.8	100

TABLE XXII.—LAUNDRY

(\$16.00 Minimum)

Weekly Earnings—March 11, 1922.

Number of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....								
San Diego.....	3				1			
Stockton.....								
Sacramento.....								
San Jose.....								
Oakland.....								
Los Angeles.....	5		2	1	1	4	7	5
San Francisco.....								
All other cities.....	2	1				4		2
Totals.....	10	1	2	1	2	8	7	7

Per Cent of Women and Female

City	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Fresno.....								
San Diego.....	13.6				4.5			
Stockton.....								
Sacramento.....								
San Jose.....								
Oakland.....								
Los Angeles.....	1.3		.5	.2	.2	1.0	1.8	1.3
San Francisco.....								
All other cities.....	3.4	1.7				6.9		3.4
Totals.....	2.1	.2	.4	.2	.4	1.7	1.5	1.5

Cumulative Per Cent of Women and

City	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Fresno.....								
San Diego.....	13.6				18.1			
Stockton.....								
Sacramento.....								
San Jose.....								
Oakland.....								
Los Angeles.....	1.3		1.8	2.0	2.2	3.2	5.0	6.3
San Francisco.....								
All other cities.....	3.4	5.1				12.0		15.4
Totals.....	2.1	2.3	2.7	2.9	3.3	5.0	6.5	8.0

INDUSTRY—Continued.

Wage Order.)

(591 establishments.)

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
2				3	1	4	4	1	2	1	22
				2	1						3
12		16	19	71	47	67	5 76	1 21	1 23	4 9	11 386
		4	1	2	4	4	15	11	3	5	58
14		20	20	78	53	75	100	34	29	19	480

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
9.1				13.6	4.5	18.3	18.3	4.5	9.1	4.5	100
				67.0	33.0						100
3.0		4.1	4.9	18.4	12.8	17.3	45.4 19.7	9.1 5.4	9.1 5.9	36.4 2.2	100 100
		6.9	1.7	3.4	6.9	6.9	26.0	19.0	5.2	8.6	100
2.9		4.2	4.2	16.3	11.0	15.6	20.8	7.1	6.0	3.9	100

Female Minor Piece Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
27.2				40.8	45.3	63.6	81.9	86.4	95.5	4.5	100
				67.0	33.0						100
9.3		13.4	18.3	36.7	49.5	66.8	45.4 86.5	54.5 91.9	63.6 97.8	36.4 2.2	100 100
		22.3	24.0	27.4	34.3	41.2	67.2	86.2	91.4	8.6	100
10.9		15.1	19.3	35.6	46.6	62.2	83.0	90.1	96.1	3.9	100

INDUSTRY—Continued.Under the **\$10.00** Minimum Wage Order, the **\$13.50** Order and the **\$16.00** Order.**Minor Time Workers receiving—**

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
392	460	746	262	126	352	217	37	43	5	7,315
2,284	541	1,531	713	461	791	403	106	164	12	7,983
100	222	190	2,379	1,235	1,499	998	330	336	67	7,562
10	167	58	2,815	1,395	1,943	1,135	456	455	95	8,651

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
5.4	6.3	10.2	3.6	1.7	4.8	3.0	.5	.6	.1	100
28.6	6.8	19.2	8.9	5.8	9.9	5.0	1.3	2.1	.2	100
1.3	2.9	2.5	31.5	16.3	19.8	13.2	4.4	4.5	.9	100
.1	1.9	.7	32.5	16.1	22.5	13.1	5.3	5.3	1.1	100

Female Minor Time Workers receiving—

Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
69.2	75.5	85.7	89.3	91.0	95.8	98.8	99.3	99.9	.1	100
40.8	47.6	66.8	75.7	81.5	91.4	96.4	97.7	99.8	.2	100
4.0	6.9	9.4	40.9	57.2	77.0	90.2	94.6	99.1	.9	100
1.5	3.4	4.1	36.6	52.7	75.2	88.3	93.6	98.9	1.1	100

TABLE XXIV.—LAUNDRY
Comparison of Weekly Earnings of Women and Minor Time Workers Under
Number of Women and Female

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
\$10.00.....	May 24, 1919	481	255	99	160	198	337	532	1,081	1,053
\$13.50.....	Aug. 30, 1919	568	247	69	120	84	108	152	438	401
\$16.00.....	Aug. 7, 1920	504	158	66	60	54	109	67	119	91
\$16.00.....	Mar. 11, 1922	591	156	88	56	43	134	60	148	92

Per Cent of Women and Female

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
\$10.00.....	May 24, 1919	481	3.5	1.3	2.2	2.7	4.6	7.3	14.8	14.4
\$13.50.....	Aug. 30, 1919	568	3.1	.9	1.5	1.0	1.4	1.9	5.5	5.0
\$16.00.....	Aug. 7, 1920	504	2.1	.9	.8	.7	1.4	.9	1.6	1.2
\$16.00.....	Mar. 11, 1922	591	1.8	1.0	.6	.5	1.6	.7	1.7	1.1

Cumulative Per Cent of Women and

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
\$10.00.....	May 24, 1919	481	3.5	4.8	7.0	9.7	14.3	21.6	36.4	50.8
\$13.50.....	Aug. 30, 1919	568	3.1	4.0	5.5	6.5	7.9	9.8	15.3	20.3
\$16.00.....	Aug. 7, 1920	504	2.1	3.0	3.8	4.5	5.9	6.8	8.4	9.6
\$16.00.....	Mar. 11, 1922	591	1.8	2.8	3.4	3.9	5.5	6.2	7.9	9.0

INDUSTRY—Continued.

the \$10.00 Minimum Wage Order, the \$13.50 Order and the \$16.00 Order.

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
1,401	245	427	597	251	130	287	178	34	43	6	7,314
722	1,562	585	1,211	580	394	655	376	109	141	12	7,966
459	78	433	405	1,788	1,017	1,170	844	278	302	60	7,558
489	39	466	359	2,122	1,190	1,472	897	392	374	74	8,651

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
19.2	3.3	5.8	8.2	3.4	1.8	3.9	2.4	.5	.6	.1	100
9.1	19.6	7.3	15.2	7.3	4.9	8.2	4.7	1.4	1.8	.2	100
6.1	1.0	5.7	5.4	23.6	13.4	15.5	11.2	3.7	4.0	.8	100
5.7	.4	5.4	4.2	24.5	13.8	17.0	10.4	4.5	4.3	.8	100

Female Minor Time Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
70.0	73.3	79.1	87.3	90.7	92.5	96.4	98.8	99.3	99.9	.1	100
29.4	49.0	56.3	71.5	78.8	83.7	91.9	96.6	98.0	99.8	.2	100
15.7	16.7	22.4	27.8	51.4	64.8	80.3	91.5	95.2	99.2	.8	100
14.7	15.1	20.5	24.7	49.2	63.0	80.0	90.4	94.9	99.2	.8	100

TABLE XXV.—LAUNDRY
Comparison of Weekly Earnings of Women and Minor Piece Workers Under
Number of Women and Female

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
\$10.00.....	May 24, 1919	46	12	7	8	20	21	43	101	84
\$13.50.....	Aug. 30, 1919	48	55	5	9	7	19	10	14	27
\$16.00.....	Aug. 7, 1920	32	5		3	2	2	3	2	5
\$16.00.....	Mar. 11, 1922	38	10	1	2	1	2	8	7	7

Per Cent of Women and Female

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
\$10.00.....	May 24, 1919	46	2.0	1.2	1.3	3.3	3.5	7.1	16.7	13.9
\$13.50.....	Aug. 30, 1919	48	8.4	.8	1.4	1.1	2.9	1.5	2.1	4.1
\$16.00.....	Aug. 7, 1920	32	1.4		.9	.5	.5	.9	.5	1.4
\$16.00.....	Mar. 11, 1922	38	2.1	.2	.4	.2	.4	1.7	1.5	1.5

Cumulative Per Cent of Women and

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
\$10.00.....	May 24, 1919	46	2.0	3.2	4.5	7.8	11.3	18.4	35.1	49.0
\$13.50.....	Aug. 30, 1919	48	8.4	9.2	10.6	11.7	14.6	16.1	18.2	22.3
\$16.00.....	Aug. 7, 1920	32	1.4	1.4	2.3	2.8	3.3	4.2	4.7	6.1
\$16.00.....	Mar. 11, 1922	38	2.1	2.3	2.7	2.9	3.3	5.0	6.5	8.0

INDUSTRY—Concluded.the **\$10.00** Minimum Wage Order, the **\$13.50** Order and the **\$16.00** Order.**Minor Piece Workers receiving—**

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
87	5	41	41	44	19	38	24	7	2	1	605
45	60	132	55	46	29	50	37	25	25	6	656
14	-----	16	9	76	23	46	47	35	50	9	347
14	-----	20	20	78	53	75	100	34	29	19	480

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
14.4	.8	6.8	6.8	7.3	3.1	6.3	4.0	1.1	.3	.1	100
6.9	9.2	20.1	8.4	7.0	4.4	7.6	5.6	3.8	3.8	.9	100
4.0	-----	4.6	2.6	21.8	6.6	13.4	13.9	10.0	14.4	2.6	100
2.9	-----	4.2	4.2	16.3	11.0	15.6	20.8	7.1	6.0	3.9	100

Female Minor Piece Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
63.4	64.2	71.6	77.8	85.1	88.2	94.5	98.5	99.6	99.9	.1	100
29.2	38.4	58.5	66.9	73.9	78.3	85.9	91.5	95.3	99.1	.9	100
10.1	10.1	14.7	17.3	39.1	45.7	59.1	73.0	83.0	97.4	2.6	100
10.9	10.9	15.1	19.3	35.6	46.6	62.2	83.0	90.1	96.1	3.9	100

IX. GENERAL MANUFACTURING INDUSTRY.

A. First Order in the General Manufacturing Industry.

The first order of the Industrial Welfare Commission regulating the minimum wage of women in the manufacturing industry became effective January 1, 1919, and followed conferences with representatives of workers and employers in the industry. The order provided for a minimum wage of \$10 for experienced women and minors, this being the amount of the minimum wage in effect in other industries regulated by the Commission at the time. An apprenticeship period of six months with a wage of \$8 a week for the first three months and \$9 a week for the second three months was provided for adult women. Minor workers were allowed a nine months' apprenticeship period beginning with a wage of \$7.50 a week for the first three months. The number of apprentices was limited to 25 per cent of the total number of women employed in the factory. Provision was made in the order for increased hourly rates to be paid by any employer who failed to provide a full week of employment, in order that the women might, in such cases, more nearly approximate the minimum wage.

The order provided as follows for the regulation of home work and night work:

1. *Home Work.*

Employers of home workers were required to secure permits from the Commission for such workers and were also required to keep a record of the names and addresses of all home workers, the amount of work performed by them, a record of their weekly earnings, and the piece rates paid them. The order required that a copy of this record should be filed with the Commission monthly. It was of course impossible for the Commission to provide for the payment of a guaranteed minimum hourly rate to home workers since there could be no record of the actual hours worked. The Commission therefore attempted to secure the payment of fair piece rates by providing that the piece rate paid to women home workers should equal a rate which would yield the minimum hourly rate to 75 per cent of the women working upon it in the factory.

2. *Night Work.*

The manufacturing order prohibited employment of minors before 6 a.m. or after 10 p.m. Women's work was prohibited between the hours of 10:30 p.m. and 6 a.m. Permits to work between these hours could be secured only when the work to be performed was essential war work or a continuous process which could not be controlled in any way. This provision was made necessary by the fact that the order was issued on November 1, 1918, before the signing of the armistice.

B. Amendment of Manufacturing Order, June, 1919.

Following a survey of the cost of living in 1919, the manufacturing order was amended to provide for a minimum wage of \$13.50 for experienced workers. No change was made in the length of apprenticeship either of adults or of minors but the rates of apprentices were

revised to provide for a beginning wage for adults of \$10 for three months, followed by a wage of \$12 a week for three months. The initial wage for minor apprentices was \$9; after three months the wage was to be increased to \$10.50 per week for three months, then \$12 a week for three months.

Conferences with employers had brought out the fact that there were in the industry a number of women who might be termed "transient workers," that is, women who drift from factory to factory without becoming permanent workers in any one industry. Employers took the position that such workers were responsible for waste in industry since the individual factories received no return from the expense of their training. Pay roll records seemed to indicate that most of this drifting occurred within the first week of employment. To meet this condition the Commission incorporated in the manufacturing order the following provision: A learner or apprentice who left before the end of her first week's employment could not claim more than her piece rate earnings for that period; if she were discharged before the end of her first week's employment her employer was required to pay not less than the minimum time rate for the number of hours worked.

The 1919 amended manufacturing order instituted the registration of learners in order to insure recognition of previous experience in the industry. At the end of two weeks' employment of any woman paid less than the legal minimum wage, the employer was required to register her with the Commission, the registration blank bearing upon it a statement of the woman's previous experience in the industry and the rate paid her at the time of beginning her employment. From this information the Commission was able to ascertain whether or not the woman was being correctly paid in accordance with the orders of the Commission, and if she were not, her rate of pay was adjusted and back wages collected.

The 1919 amendment provided for an increase from the minimum hourly rate of 28 cents to 32½ cents an hour, to be paid by an employer who failed to provide a full week of employment.

The 1919 amendment of the manufacturing order provided for an allowance of 33½ per cent of the total number of women as learners. With respect to the regulation of home work it was found impracticable to require a monthly report for all homeworkers and the new order provided that the record of home workers was to be maintained as in the previous order and kept available for inspection by agents of this Commission. It was further provided that the piece work rate paid home workers should equal a rate which would yield the minimum hourly rate of 28 cents an hour to 66½ per cent of the women employed upon it within the factory. The amended manufacturing order provided that night work permits could be secured only in the case of work involving a continuous process and upon the provision that night work should be paid for at the rate of 35 cents an hour as against the regular minimum hourly rate of 28 cents.

C. Inclusion of the Printing, Engraving, Bookbinding and Lithographic Industries under the General Manufacturing Order, February, 1920.

Following a public hearing the Commission issued an order placing the regulation of the employment of women in printing, engraving,

bookbinding and lithographing establishments under the regulation of the manufacturing order.

D. Amendment of Manufacturing Order, June, 1920.

The reissuance of the manufacturing order upon the basis of a \$16 minimum wage followed a survey of the cost of living in March, 1920. The apprenticeship period of adults remained as before, six months, with minimum rates increased to \$12 and \$14 per week for each of the three-month periods. Minor learners retained their nine months' apprenticeship period, at the following rates: \$10, \$12 and \$14 per week for each of the three divisions of that period. A further effort was made at this time to meet the problem of the "transient worker." Employers presented evidence to show that the greatest expense in the training of apprentices came during the first few weeks of employment and was largely due to the women who remained less than two weeks. The following provision was intended to meet this problem:

All adult and minor learners during the first two weeks of employment shall be paid not less than their piece rate earnings; provided, however, that learners who remain in an establishment for thirty days shall, at the end of that period, be paid the difference between their piece rate earnings for the first week and the minimum time rate for the same period; and that learners who remain in an establishment for sixty days shall, at the end of that period, be paid the difference between their piece rate earnings for the second week and the minimum time rate for the same period. All adult and minor learners discharged within two weeks shall be paid the guaranteed rate for time worked.

The revised order maintained the principle of increased hourly rates to be paid during weeks in which employers failed to furnish a full week's work, by providing for an increase from the minimum hourly rate of 33½ cents to 38 cents an hour. No changes of any importance were made in the regulation of home work and the Commission hopes to make an investigation of the whole problem of home work before the next revision of the manufacturing order. The night work section of the manufacturing order was amended to provide for the payment of rate and one-half of the day rates for work performed by adult women between the hours of 11 p.m and 6 a.m.

E. Effect of Increased Minimum Rates in the Manufacturing Industry.

The increase in wages effected by the \$13.50 minimum wage order in the manufacturing industry is shown in the following summary compiled from Table XLI, covering 9219 women and minors in 674 establishments in January and 13,302 women and minors in 917 establishments in September, 1919.

Date of pay roll	Minimum wage	Less than \$13.50 a week	\$13.50 a week	Over \$13.50 a week
January, 1919.....	\$10 00	66.9%	5.0%	28.1%
September, 1919.....	13 50	27.0%	22.6%	50.4%

This summary shows that—

1. The per cent of women and minors receiving less than \$13.50 a week was reduced from 66.9% in January under the \$10 wage order to 27.0% in September under the \$13.50 order.
2. In January 1919, 5% received \$13.50 a week and in September, 1919, 22.6% were receiving this wage.

3. In January, 1919, 28.1% were receiving over \$13.50 and in September, 50.4% were receiving a wage in excess of \$13.50.

The increase in wages effected by the \$16 minimum wage order is shown in the following summary compiled from Table XLI, covering 13,302 women and minors in 917 establishments in September, 1919, and 14,491 women and minors in 1030 establishments in October, 1920.

Date of pay roll	Minimum wage	Under \$16 a week	\$16 a week	Over \$16 a week
September, 1919.....	\$13 50	72.8%	6.4%	20.8%
October, 1920.....	16 00	18.7%	35.1%	46.2%

This summary shows that—

1. The per cent of women and minors receiving less than \$16 a week was reduced from 72.8% to 18.7%.
2. In September, 1919, 6.4% received \$16 a week and in October, 1920, 35.1% were receiving this wage.
3. In September, 1919, 20.8% were receiving over \$16 and in October, 1920, 46.2% were receiving a wage in excess of \$16 a week.

A comparison of rates of wages compiled from Table XLI, covering 14,491 women and minors in 1030 establishments in October, 1920, with similar data, covering 12,516 women and minors in 1216 establishments in March, 1922, is shown below:

Date of pay roll	Minimum wage	Under \$16 a week	\$16 a week	Over \$16 a week
October, 1920.....	\$16 00	18.7%	35.1%	46.2%
March, 1922.....	16 00	16.0%	33.0%	51.0%

This summary shows that—

1. The per cent of women and minors receiving less than \$16 a week (the apprentice group) was reduced from 18.7% in October, 1920, to 16% in March, 1922.
2. The per cent of women and minors receiving \$16 (the minimum wage) was reduced from 35.1% to 33.0% and the per cent receiving over \$16 a week was increased from 46.2% to 51.0%.

An interval of nineteen months ensued between these two pay roll periods, the minimum wage of \$16 being in effect in each instance.

The increase in the wage scale is far less marked than between pay roll reports of previous periods where there had been an advance in minimum wage.

A comparison of rates of wages, Table XLI, and earnings, Table XLII, shows a larger per cent of women in the lower wage group in the earnings table. This is due, in part, to irregularity of attendance and in a greater degree to the failure of employers in this industry to furnish full time employment. (See Tables XXXIX and XL.)

TABLE XXVI.—MANUFAC

(\$10.00 Minimum
Weekly Rate of Wages—January

Number of Women and Female

	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Northern California.....	7	52	214	555	1,523	378	1,580
Southern California.....	3	44	241	257	653	181	490
Totals.....	10	96	455	812	2,176	559	2,070

Per Cent of Women and Female

	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Northern California.....	.1	.8	3.2	8.4	22.9	5.7	23.8
Southern California.....	.1	1.7	9.3	10.0	25.3	7.0	19.0
Totals.....	.1	1.0	4.9	8.8	23.6	6.1	22.4

Cumulative Per Cent of Women and

	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00	Under \$13.50
Northern California.....	.1	.9	4.1	12.5	35.4	41.1	64.9
Southern California.....	.1	1.8	11.1	21.1	46.4	53.4	72.4
Totals.....	.1	1.1	6.0	14.8	38.4	44.5	66.9

TABLE XXVII.—MANUFACTURING

(\$13.50 Minimum
Weekly Rate of Wages—September

Number of Women and Female

	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Northern California.....		1	27	143	518	219	1,182
Southern California.....		3	11	112	708	123	542
Totals.....		4	38	255	1,226	342	1,724

Per Cent of Women and Female

	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Northern California.....			.3	1.7	6.0	2.5	13.7
Southern California.....		.1	.2	2.4	15.1	2.6	11.6
Totals.....			.3	1.9	9.2	2.6	13.0

Cumulative Per Cent of Women and

	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00	Under \$13.50
Northern California.....			.3	2.0	8.0	10.5	24.2
Southern California.....		.1	.3	2.7	17.8	20.4	32.0
Totals.....			.3	2.2	11.4	14.0	27.0

TURING INDUSTRY.

Wage Order.)

18, 1919. (674 establishments.)

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
373 89	342 140	589 173	275 66	84 42	424 90	155 62	27 11	28 34	32 5	6,638 2,581
462	482	762	341	126	514	217	38	62	37	9,219

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
5.6 3.5	5.2 5.4	8.9 6.7	4.1 2.6	1.3 1.6	6.4 3.5	2.3 2.4	.4 .4	.4 1.3	.5 .2	100 100
5.0	5.2	8.3	3.7	1.4	5.6	2.4	.4	.7	.4	100

Female Minor Time Workers receiving—

Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
70.5 75.9	75.7 81.3	84.6 88.0	88.7 90.6	90.0 92.2	96.4 95.7	98.7 98.1	99.1 98.5	99.5 99.8	.5 .2	100 100
71.9	77.1	85.4	89.1	90.5	96.1	98.5	98.9	99.6	.4	100

INDUSTRY—Continued.

Wage Order.)

20, 1919. (917 establishments.)

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
1,723 1,280	1,103 886	1,158 434	614 241	237 111	829 348	377 156	204 50	177 149	117 19	8,629 4,673
3,003	1,489	1,592	855	348	1,177	533	254	326	136	13,302

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
20.0 27.4	12.8 8.3	13.4 9.3	7.1 5.2	2.7 2.4	9.6 7.4	4.4 3.3	2.4 1.1	2.0 3.2	1.4 .4	100 100
22.6	11.2	12.0	6.4	2.6	8.9	4.0	1.9	2.4	1.0	100

Female Minor Time Workers receiving—

Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
44.2 59.4	57.0 67.7	70.4 77.0	77.5 82.2	80.2 84.6	89.8 92.0	94.2 95.3	96.6 96.4	98.6 99.6	1.4 .4	100 100
49.6	60.8	72.8	79.2	81.8	90.7	94.7	96.6	99.0	1.0	100

TABLE XXVIII.—MANUFACTURING

(\$10.00 Minimum
Weekly Earnings—January

Number of Women and Female

	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Northern California	493	206	252	226	475	553	1,061	509
Southern California	183	60	98	121	228	262	489	184
Totals	676	266	350	347	703	815	1,550	693

Per Cent of Women and Female

	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Northern California	7.4	3.1	3.8	3.4	7.2	8.4	16.0	7.7
Southern California	7.1	2.3	3.8	4.7	8.8	10.2	18.9	7.1
Totals	7.3	2.9	3.8	3.8	7.7	8.9	16.8	7.5

Cumulative Per Cent of Women and

	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Northern California	7.4	10.5	14.3	17.7	24.9	33.3	49.3	57.0
Southern California	7.1	9.4	13.2	17.9	26.7	36.9	55.8	62.9
Totals	7.3	10.2	14.0	17.8	25.5	34.4	51.2	58.7

TABLE XXIX.—MANUFACTURING

(\$13.50 Minimum
Weekly Earnings—September

Number of Women and Female

	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Northern California	354	92	156	181	203	277	567	535
Southern California	199	74	90	85	189	219	471	286
Totals	553	166	246	266	392	496	1,038	821

Per Cent of Women and Female

	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Northern California	4.1	1.1	1.8	2.1	2.4	3.2	6.6	6.2
Southern California	4.2	1.6	1.9	1.8	4.0	4.7	10.1	6.1
Totals	4.2	1.2	1.8	2.0	3.0	3.7	7.8	6.2

Cumulative Per Cent of Women and

	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Northern California	4.1	5.2	7.0	9.1	11.5	14.7	21.3	27.5
Southern California	4.2	5.8	7.7	9.5	13.5	18.2	28.3	34.4
Totals	4.2	5.4	7.2	9.2	12.2	15.9	23.7	29.9

INDUSTRY—Continued.

Wage Order.)

18, 1919. (656 establishments.)

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
1,128 367	203 58	313 92	432 141	261 72	68 29	254 74	114 63	22 9	28 44	31 7	6,629 2,581
1,495	261	405	573	333	97	328	177	31	72	38	9,210

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
17.0 14.2	3.1 2.3	4.7 3.6	6.5 5.6	4.0 2.8	1.0 1.1	3.8 2.9	1.7 2.4	.3 .3	.4 1.6	.5 .3	100 100
16.2	2.8	4.4	6.2	3.6	1.1	3.6	1.9	.3	.8	.4	100

Female Minor Time Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
74.0 77.1	77.1 79.4	81.8 83.0	88.3 88.6	92.3 91.4	93.3 92.5	97.1 95.4	98.8 97.8	99.1 98.1	99.5 99.7	.5 .3	100 100
74.9	77.7	82.1	88.3	91.9	93.0	96.6	98.5	98.8	99.6	.4	100

INDUSTRY—Continued.

Wage Order.)

20, 1919. (915 establishments.)

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
1,189 570	1,015 844	842 334	967 391	554 190	218 97	652 285	342 150	173 46	191 132	116 17	8,624 4,669
1,759	1,859	1,176	1,358	744	315	937	492	219	323	133	13,293

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
13.8 12.2	11.8 18.1	9.7 7.2	11.2 8.4	6.4 4.1	2.5 2.1	7.6 6.1	4.0 3.2	2.0 1.0	2.2 2.8	1.3 .4	100 100
13.2	14.0	8.8	10.2	5.6	2.4	7.1	3.7	1.7	2.4	1.0	100

Female Minor Time Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
41.3 46.6	53.1 64.7	62.8 71.9	74.0 80.3	80.4 84.4	82.9 86.5	90.5 92.6	94.5 95.8	96.5 96.8	98.7 99.6	1.3 .4	100 100
43.1	57.1	65.9	76.1	81.7	84.1	91.2	94.9	96.6	99.0	1.0	100

TABLE XXX.—MANUFACTURING

(\$10.00 Minimum
Weekly Earnings—

Number of Women and Female

	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Northern California.....	164	71	93	116	173	185	324	257
Southern California.....	80	41	55	54	93	80	135	124
Totals.....	244	112	148	170	266	265	459	381

Per Cent of Women and Female

	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Northern California.....	5.4	2.3	3.1	3.8	5.7	6.1	10.7	8.5
Southern California.....	6.3	3.2	4.3	4.3	7.3	6.3	10.6	9.8
Totals.....	5.7	2.6	3.4	4.0	6.2	6.2	10.7	8.9

Cumulative Per Cent of Women and

	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Northern California.....	5.4	7.7	10.8	14.6	20.3	26.4	37.1	45.6
Southern California.....	6.3	9.5	13.8	18.1	25.4	31.7	42.3	52.1
Totals.....	5.7	8.3	11.7	15.7	21.9	28.1	38.8	47.7

TABLE XXXI.—MANUFACTURING

(\$13.50 Minimum
Weekly Earnings—

Number of Women and Female

	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Northern California.....	88	43	45	50	77	108	191	144
Southern California.....	86	35	48	36	79	119	195	123
Totals.....	174	78	93	86	156	227	386	267

Per Cent of Women and Female

	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Northern California.....	2.5	1.2	1.3	1.4	2.2	3.1	5.6	4.2
Southern California.....	3.9	1.6	2.2	1.6	3.6	5.4	8.9	5.6
Totals.....	3.1	1.4	1.6	1.5	2.8	4.0	6.9	4.7

Cumulative Per Cent of Women and

	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Northern California.....	2.5	3.7	5.0	6.4	8.6	11.7	17.3	21.5
Southern California.....	3.9	5.5	7.7	9.3	12.9	18.3	27.2	32.8
Totals.....	3.1	4.5	6.1	7.6	10.4	14.4	21.3	26.0

INDUSTRY—Continued.

Wage Order.)

January 18, 1919.

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
462 172	20 7	290 123	212 85	175 50	103 44	185 45	109 40	42 18	31 10	12 12	3,024 1,268
634	27	413	297	225	147	230	149	60	41	24	4,292

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
15.3 13.6	.7 .6	9.6 9.7	7.0 6.7	5.8 3.9	3.4 3.5	6.1 3.6	3.6 3.2	1.4 1.4	1.1 .8	.4 .9	100 100
14.8	.6	9.6	6.9	5.2	3.4	5.3	3.5	1.4	1.0	.6	100

Female Minor Piece Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
60.9 65.7	61.6 66.3	71.2 76.0	78.2 82.7	84.0 86.6	78.4 90.1	93.5 93.7	97.1 96.9	98.5 98.3	99.6 99.1	.4 .9	100 100
62.5	63.1	72.7	79.6	84.8	88.2	93.5	97.0	98.4	99.4	.6	100

INDUSTRY—Continued.

Wage Order.)

September 20, 1919.

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
365 217	99 121	387 242	289 145	254 121	227 105	438 169	294 162	156 92	122 97	49 10	3,426 2,202
582	220	629	434	375	332	607	456	248	219	59	5,628

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
10.6 9.8	2.9 5.5	11.3 11.0	8.4 6.6	7.4 5.5	6.6 4.8	12.8 7.7	8.9 7.4	4.6 4.2	3.6 4.4	1.4 .3	100 100
10.3	3.9	11.2	7.7	6.7	5.9	10.8	8.1	4.4	3.9	1.1	100

Female Minor Piece Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
32.1 42.6	35.0 48.1	46.3 59.1	54.7 65.7	62.1 71.2	68.7 76.0	81.5 83.7	90.4 91.1	95.0 95.3	98.6 99.7	1.4 .3	100 100
36.3	40.2	51.4	59.1	65.8	71.7	82.5	90.6	95.0	98.9	1.1	100

TABLE XXXII.—MANUFACTURING

(\$16.00 Minimum
Weekly Rate of Wages—October
Number of Women and Female

	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Northern California.....			1	4	19	7	210
Southern California.....				1	40	17	531
Totals.....			1	5	59	24	741

Per Cent of Women and Female

	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Northern California.....					.2	.1	2.4
Southern California.....					.7	.3	9.5
Totals.....					.4	.2	5.1

Cumulative Per Cent of Women and

	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00	Under \$13.50
Northern California.....					.2	.3	2.7
Southern California.....					.7	1.0	10.5
Totals.....					.4	.6	5.7

TABLE XXXIII.—MANUFACTURING

(\$16.00 Minimum
Weekly Earnings—October

Number of Women and Female

	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Northern California.....	237	91	73	84	102	116	155	189
Southern California.....	167	41	48	34	90	77	144	134
Totals.....	404	132	121	118	192	193	299	323

Per Cent of Women and Female

	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Northern California.....	2.7	1.0	.8	1.0	1.2	1.3	1.8	2.1
Southern California.....	3.0	.7	.8	.6	1.6	1.4	2.6	2.4
Totals.....	2.8	.9	.8	.8	1.3	1.3	2.1	2.2

Cumulative Per Cent of Women and

	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Northern California.....	2.7	3.7	4.5	5.5	6.7	8.0	9.8	11.9
Southern California.....	3.0	3.7	4.5	5.1	6.7	8.1	10.7	13.1
Totals.....	2.8	3.7	4.5	5.3	6.6	7.9	10.	12.2

INDUSTRY—Continued.

Wage Order.)

2, 1920. (1,030 establishments.)

Minor Time Workers receiving—

\$13.50 to \$14.99	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
293 210	370 239	547 215	3,187 1,901	748 322	1,462 861	879 660	434 218	383 232	325 175	8,869 5,622
503	609	762	5,088	1,070	2,323	1,539	652	615	500	14,491

Minor Time Workers receiving—

\$13.50 to \$14.99	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
3.3 3.7	4.2 4.3	6.2 3.8	35.9 33.8	8.4 5.7	16.5 15.3	9.9 11.8	4.9 3.9	4.3 4.1	3.7 3.1	100 100
3.5	4.2	5.3	35.1	7.4	16.0	10.6	4.5	4.2	3.5	100

Female Minor Time Workers receiving—

Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
6.0 14.2	10.2 18.5	16.4 22.3	52.3 56.1	60.7 61.8	77.2 77.1	87.1 88.9	92.0 92.8	96.3 96.9	3.7 3.1	100 100
9.2	13.4	18.7	53.8	61.2	77.2	87.8	92.3	96.5	3.5	100

INDUSTRY—Continued.

Wage Order.)

2, 1920. (1,015 establishments.)

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50 to \$14.99	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
530 557	287 124	681 342	773 352	2,211 1,434	547 267	1,063 672	710 579	354 167	385 216	268 168	8,856 5,613
1,087	411	1,023	1,125	3,645	814	1,735	1,289	521	601	436	14,469

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50 to \$14.99	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
6.0 9.9	3.2 2.2	7.7 6.1	8.7 6.3	25.0 25.5	6.2 4.8	12.0 12.0	8.0 10.3	4.0 3.0	4.3 3.8	3.0 3.0	100 100
7.5	2.9	7.1	7.8	25.2	5.6	12.0	8.9	3.6	4.2	3.0	100

Female Minor Time Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
17.9 23.0	21.1 25.2	28.8 31.3	37.5 37.6	62.5 63.1	68.7 67.9	80.7 79.9	88.7 90.2	92.7 93.2	97.0 97.0	3.0 3.0	100 100
19.7	22.6	29.7	37.5	62.7	68.3	80.3	89.2	92.8	97.0	3.0	100

TABLE XXXIV.—MANUFACTURING

(\$16.00 Minimum
Weekly Earnings—

Number of Women and Female

	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Northern California.....	56	30	35	31	43	49	59	85
Southern California.....	60	28	27	26	42	30	49	56
Totals.....	116	58	62	57	85	79	108	141

Per Cent of Women and Female

	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Northern California.....	1.7	.9	1.1	1.0	1.3	1.5	1.8	2.6
Southern California.....	2.3	1.1	1.0	1.0	1.6	1.1	1.9	2.1
Totals.....	2.0	1.0	1.0	1.0	1.5	1.3	1.8	2.4

Cumulative Per Cent of Women and

	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Northern California.....	1.7	2.6	3.7	4.7	6.0	7.5	9.3	11.9
Southern California.....	2.3	3.4	4.4	5.4	7.0	8.1	10.0	12.1
Totals.....	2.0	3.0	4.0	5.0	6.5	7.8	9.6	12.0

TABLE XXXV.—MANUFACTURING

(Needle Trades—Textile—

(\$16.00 Minimum

Weekly Rate of Wages—March

Number of Women and Female

	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Northern California.....					16		411
Southern California.....					18		336
Totals.....					34		747

Per Cent of Women and Female

	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49
Northern California.....					.2		5.6
Southern California.....					.3		6.6
Totals.....					.3		6.0

Cumulative Per Cent of Women and

	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00	Under \$13.50
Northern California.....					.2		5.8
Southern California.....					.3		6.9
Totals.....					.3		6.3

INDUSTRY—Continued.

Wage Order.)

October 2, 1920.

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
153 149	12 6	222 182	206 116	370 281	267 167	413 343	529 353	288 255	288 276	107 192	3,243 2,638
302	18	404	322	651	434	756	882	543	564	299	5,881

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
4.7 5.6	.4 .2	6.9 6.9	6.4 4.4	11.4 10.6	8.2 6.3	12.7 13.0	16.3 13.4	8.9 9.7	8.9 10.5	3.3 7.3	100 100
5.1	.3	6.9	5.5	11.1	7.4	12.8	15.0	9.2	9.6	5.1	100

Female Minor Piece Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
16.6 17.7	17.0 17.9	23.9 24.8	30.3 29.2	41.7 39.8	49.9 46.1	62.6 59.1	78.9 72.5	87.8 82.2	96.7 92.7	3.3 7.3	100 100
17.1	17.4	24.3	29.8	40.9	48.3	61.1	76.1	85.3	94.9	5.1	100

INDUSTRY—Continued.

General Manufacturing.)

Wage Order.)

11, 1922. (1,216 establishments.)

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
109 45	447 295	226 101	2,547 1,592	607 371	1,213 962	796 736	355 190	387 260	303 193	7,417 5,099
154	742	327	4,139	978	2,175	1,532	545	647	496	12,516

Minor Time Workers receiving—

\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
1.5 .9	6.0 5.8	3.0 2.0	34.3 31.2	8.2 7.3	16.4 18.9	10.7 14.4	4.8 3.7	5.2 5.1	4.1 3.8	100 100
1.2	5.9	2.6	33.0	7.8	17.4	12.2	4.4	5.2	4.0	100

Female Minor Time Workers receiving—

Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
7.3 7.8	13.3 13.6	16.3 15.6	50.6 46.8	58.8 54.1	75.2 73.0	85.9 87.4	90.7 91.1	95.9 96.2	4.1 3.8	100 100
7.5	13.4	16.0	49.0	56.8	74.2	86.4	90.8	96.0	4.0	100

TABLE XXXVI.—MANUFACTURING

(Needle Trades—Textile—

\$16.00 Minimum

Weekly Earnings—

Number of Women and Female

	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Northern California.....	219	85	96	66	141	117	152	154
Southern California.....	142	65	49	50	79	64	126	97
Totals.....	361	150	145	116	220	181	278	251

Per Cent of Women and Female

	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Northern California.....	2.9	1.1	1.3	.9	1.9	1.6	2.0	2.1
Southern California.....	2.9	1.3	1.0	1.0	1.6	1.3	2.5	2.0
Totals.....	2.9	1.2	1.2	.9	1.8	1.5	2.2	2.0

Cumulative Per Cent of Women and

	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
Northern California.....	2.9	4.0	5.3	6.2	8.1	9.7	11.7	13.8
Southern California.....	2.9	4.2	5.2	6.2	7.8	9.1	11.6	13.6
Totals.....	2.9	4.1	5.3	6.2	8.0	9.5	11.7	13.7

TABLE XXXVII.—MANUFACTURING

\$16.00 Minimum

Weekly Rate of Wages—

Number of Women and Female

Industry	No. of establish- ments	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Candy manufacturing.....	127							5	
Cigar and cigarette.....	19							2	
Knit goods.....	21							9	
Miscellaneous.....	331							15	
Needle trades.....	532							3	
Paper box.....	27								
Printing.....	153								
Textile.....	6								
Totals.....	1,216							34	

Per Cent of Women and Female

Industry	No. of establish- ments	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
Candy manufacturing.....	127							.3	
Cigar and cigarette.....	19								
Knit goods.....	21							.3	
Miscellaneous.....	331							.3	
Needle trades.....	532							.3	
Paper box.....	27							.7	
Printing.....	153								
Textile.....	6								
Totals.....	1,216							.3	

INDUSTRY—Continued.
General Manufacturing.)

Wage Order.)

March 11, 1922.

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
595 418	147 28	608 416	466 238	1,633 1,141	459 284	957 674	679 534	323 147	335 216	272 165	7,504 4,933
1,013	175	1,024	704	2,774	743	1,631	1,213	470	551	437	12,437

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
7.9 8.5	1.9 .6	8.1 8.4	6.2 4.8	21.8 23.1	6.1 5.8	12.8 13.7	9.0 10.8	4.3 3.0	4.5 4.4	3.6 3.3	100 100
8.1	1.4	8.3	5.7	22.3	6.0	13.1	9.8	3.8	4.3	3.5	100

Female Minor Time Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
21.7 22.1	23.6 22.7	31.7 31.1	37.9 35.9	59.7 59.0	65.8 64.8	78.6 78.5	87.6 89.3	91.9 92.3	96.4 96.7	3.6 3.3	100 100
21.8	23.2	31.5	37.2	59.5	65.5	78.6	88.4	92.2	96.5	3.5	100

INDUSTRY—Continued.

Wage Order.)

March 11, 1922.

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
130 32 90 201 207 17 9 61	54 ----- 2 35 29 11 1 22	98 10 58 157 167 39 20 193	48 2 18 123 80 8 22 26	845 73 215 1,442 1,065 231 126 142	110 14 41 433 274 18 48 40	315 15 140 543 881 66 146 69	190 16 73 243 745 23 234 8	46 3 39 105 235 11 105 6	45 3 19 58 440 1 76 5	7 1 11 33 371 2 71 -----	1,893 169 708 3,382 4,509 425 858 572
747	154	742	327	4,139	978	2,175	1,532	545	647	496	12,516

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
6.9 18.9 12.7 6.0 4.6 4.0 1.0 10.7	2.9 ----- 3 1.0 7 2.6 1 3.8	5.2 5.9 8.2 4.6 3.7 9.2 2.3 33.7	2.5 1.2 2.5 3.6 1.8 1.9 2.6 4.6	44.6 43.2 30.4 42.6 23.6 54.4 14.7 24.8	5.8 8.3 5.8 12.8 6.1 4.2 5.6 7.0	16.6 8.9 19.8 16.1 19.5 15.5 17.0 12.1	10.0 9.4 10.3 7.2 16.5 5.4 27.3 1.4	2.4 1.8 5.5 3.1 5.2 1.4 12.2 1.0	2.4 1.8 2.7 1.7 9.8 .2 8.9 .9	.4 .6 1.5 1.0 8.2 .5 8.3 -----	100 100 100 100 100 100 100 100
6.0	1.2	5.9	2.6	33.0	7.8	17.4	12.2	4.4	5.2	4.0	100

INDUSTRY—Continued.

Female Minor Time Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
7.2	10.1	15.3	17.8	62.4	68.2	84.8	94.8	97.2	99.6	.4	100
18.9		24.8	26.0	69.2	77.5	86.4	95.8	97.6	99.4	.6	100
13.0	13.3	21.5	24.0	54.4	60.2	80.0	90.3	95.8	98.5	1.5	100
6.3	7.3	11.9	15.5	58.1	70.9	87.0	94.2	97.3	99.0	1.0	100
4.9	5.6	9.3	11.1	34.7	40.8	60.3	76.8	82.0	91.8	8.2	100
4.7	7.3	16.5	18.4	72.8	77.0	92.5	97.9	99.3	99.5	.5	100
1.0	1.1	3.4	6.0	20.7	26.3	43.3	70.6	82.8	91.7	8.3	100
10.7	14.5	48.2	52.8	77.6	84.6	96.7	98.1	99.1	.9		100
6.3	7.5	13.4	16.0	49.0	56.8	74.2	86.4	90.8	96.0	4.0	100

INDUSTRY—Continued.

Trades.)

Wage Order.)

March 11, 1922.

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
61	14	33	23	387	104	242	149	39	63	55	1,176
5		1	1	21	7	43	43	7	26	15	171
1		1	1	14	4	11	22	20	46	33	153
8	2	3	6	16	6	21	43	15	32	38	185
11	1	17	9	95	16	119	94	33	89	29	510
8	2	13	3	94	18	80	38	10	3	4	276
11		8	3	26	6	24	28	18	54	32	207
7		29	3	102	25	127	81	26	24	38	466
26	2	14	2	44	4	20	24	3	7	4	132
63	1	27	11	165	46	85	96	29	46	44	576
6	2	16	10	70	23	43	19	8	2	2	261
	5	5	8	31	15	66	108	27	48	77	396
207	29	167	80	1,065	274	881	745	235	440	371	4,509
4.6	.7	3.7	1.8	23.6	6.1	19.5	16.5	5.2	9.8	8.2	100
4.9	5.6	9.3	11.1	34.7	40.8	60.3	76.8	82.0	91.8	8.2	100

TABLE XXXIX.—MANUFACTURING INDUSTRY—Continued.
TEXTILE, NEEDLE TRADES AND GENERAL MANUFACTURING.
(\$16.00 Minimum Wage Order.)

Number of Hours Worked and Actual Earnings of Women and Female Minor Time and Piece Workers for the Week Ending March 11, 1922.

Number of Women and Female Minor Time and Piece Workers receiving—

Number of hours worked and industry	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$12.99	\$13.00 to \$13.99	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total	Per cent	Cumulative per cent
Under 9 hours:																						
Textiles	16																			16		
Manufacturing	296	5	3	3			2													309		
Totals	312	5	3	3			2													325	1.7	1.7
9 and under 16 hours:																						
Textiles	13	11																		24		
Manufacturing	137	69	33	10	4	2	1	1	1		2									260		
Totals	150	80	33	10	4	2	1	1	1		2									284	1.5	3.2
16 and under 20 hours:																						
Textiles	7	8	6	2	4															27		
Manufacturing	52	94	60	34	17	12	5	6	3		1		1						1	288		
Totals	59	102	66	36	21	12	5	6	3		1		1						1	313	1.7	4.9
20 and under 24 hours:																						
Textiles		2	15	8	6	2		2	1		1									37		
Manufacturing	6	27	35	87	70	32	16	10	10	1	5	3	1	1	3	1		1		309		
Totals	6	29	50	95	76	34	16	12	11	1	6	3	1	1	3	1		1		346	1.8	6.7
24 and under 28 hours:																						
Textiles			2	2	8	5	5	1	1											24		
Manufacturing	4	5	47	38	160	84	46	32	35	3	17	3	4	2	7	4		3	1	495		
Totals	4	5	49	40	168	89	51	33	36	3	17	3	4	2	7	4		3	1	519	2.8	9.5
28 and under 32 hours:																						
Textiles				1	3	9	6	3	4		1	2								29		
Manufacturing	1	1	1	26	16	60	79	55	54	1	38	28	11	10	15	10	4	4	3	417		
Totals	1	1	1	27	19	69	85	58	58	1	39	30	11	10	15	10	4	4	3	446	2.4	11.9
32 and under 36 hours:																						
Textiles					2	6	7	5	9	1	2	1	3	1						37		
Manufacturing	1	1		2	39	36	103	125	147	2	79	39	41	17	50	30	19	11	2	744		
Totals	1	1		2	41	42	110	130	156	3	81	40	44	18	50	30	19	11	2	781	4.2	16.1
36 and under 40 hours:																						
Textiles						9	9	10	24	4		11	16	3	4					99		
Manufacturing	1		2	2	3	35	31	36	282	18	188	80	79	61	77	76	42	50	12	1,075		
Totals	1		2	2	3	44	40	46	306	22	192	91	95	64	81	78	45	50	12	1,174	6.3	22.4
40 and under 44 hours:																						
Textiles						6	6	10	42	27	26	10	8	1						141		
Manufacturing	3	2	1		4	4	77	54	264	10	425	333	251	145	260	221	136	137	61	2,388		
Totals	3	2	1		4	4	83	64	306	37	451	343	259	146	265	226	137	137	61	2,529	13.5	35.9
44 and under 48 hours:																						
Textiles							3	3	5	11		7	1	1	2		2			37		
Manufacturing	5		1		3	13	13	35	175	6	377	197	760	373	721	699	344	435	297	4,454		
Totals	5		1		3	13	13	38	178	11	388	204	761	374	723	699	346	437	297	4,491	24.1	60.0
48 and under 48 hours:																						
Textiles								11	44	53	37	68	34	17	57	51	34	10	9	425		
Manufacturing							3	28	93	16	121	238	651	245	412	314	129	138	76	2,465		
Totals							3	39	137	69	158	306	685	262	469	365	163	148	85	2,890	15.5	75.5
48 hours:																						
Textile																						
Manufacturing							14	1	242	61	204	118	1,578	330	873	554	189	214	170	4,548		
Totals							14	1	244	61	204	119	1,580	337	880	556	189	214	170	4,569	24.5	24.5
Total textile	36	21	23	13	23	31	33	45	130	90	82	100	64	30	75	60	40	12	9	917		
Total manufacturing	506	204	183	203	316	278	390	383	1,306	118	1,457	1,039	3,377	1,184	2,418	1,909	863	993	623	17,750		
Grand totals	542	225	206	216	339	309	423	428	1,436	208	1,539	1,139	3,441	1,214	2,493	1,969	903	1,005	632	18,667	100	100
Per cent	2.9	1.2	1.1	1.2	1.8	1.7	2.3	2.3	7.7	1.1	8.2	6.1	18.4	6.5	13.4	10.5	4.8	5.4	3.4	100		
Cumulative per cent	2.9	4.1	5.2	6.4	8.2	9.9	12.2	14.5	22.2	23.3	31.5	37.6	56.0	62.5	75.9	86.4	91.2	96.6	100			

TABLE XL.—MANUFACTURING INDUSTRY—Continued.
NEEDLE TRADES AND GENERAL MANUFACTURING (EXCLUSIVE OF TEXTILES).

(\$16.00 Minimum Wage Order.)

Number of Hours Worked and Actual Earnings of Women and Female Minor Time and Piece Workers for Week Ending March 11, 1922.

Number of Women and Female Minor Time and Piece Workers receiving—

Number of hours worked and industry	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$12.99	\$13.00 to \$13.99	\$13.50 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total	Per cent	Cumu- lative per cent
Under 9 hours:																						
General manufacturing.....	160			1																161		
Needle trades.....	136	5	3	2			2													148		
Totals.....	296	5	3	3			2													309	1.7	1.7
9 and under 16 hours:																						
General manufacturing.....	75	49	19	6	2			1												152		
Needle trades.....	62	20	14	4	2	2	1		1		2									108		
Totals.....	137	69	33	10	4	2	1	1	1		2									260	1.5	3.2
16 and under 20 hours:																						
General manufacturing.....	34	66	33	18	12	1	1													165		
Needle trades.....	18	28	27	16	5	11	4	6	3		1		1						1	121		
Totals.....	52	94	60	34	17	12	5	6	3		1		1						1	286	1.6	4.8
20 and under 24 hours:																						
General manufacturing.....		18	26	50	26	16	5	5	3		1	3	1	1	3					150		
Needle trades.....	6	9	9	37	44	16	11	5	7		1	4								139		
Totals.....	6	27	35	87	70	32	16	10	10	1	5	3	1	1	3	1		1		309	1.7	6.5
24 and under 28 hours:																						
General manufacturing.....	1		27	24	113	44	18	16	8		5									256		
Needle trades.....	3	5	20	14	47	40	28	16	27	3	12	3	4	2	7	4		3	1	239		
Totals.....	4	5	47	38	160	84	46	32	35	3	17	3	4	2	7	4		3	1	495	2.8	9.3
28 and under 32 hours:																						
General manufacturing.....			1	16	10	42	38	33	25		19	20	1	2	4	1	1	3	2	204		
Needle trades.....	1	1		10	6	18	41	22	29		1	19	20	8	11	9	3	1	1	213		
Totals.....	1	1	1	26	16	60	79	55	54	1	38	28	11	10	15	10	4	4	3	417	2.3	11.6
32 and under 36 hours:																						
General manufacturing.....				1	25	23	75	76	90		34	14	16	2	14	7	1			378		
Needle trades.....	1	1		1	14	13	28	49	57	2	45	25	25	15	36	23	13	11	2	366		
Totals.....	1	1		2	39	36	103	125	147	2	79	39	41	17	50	30	19	11	2	744	4.2	15.8
36 and under 40 hours:																						
General manufacturing.....						20	23	18	178	9	107	37	39	15	20	9	3	4		486		
Needle trades.....	1		2	2	3	15	8	18	104	9	81	43	40	46	57	67	39	46	8	589		
Totals.....	1		2	2	3	35	31	36	282	18	188	80	79	61	77	76	42	50	12	1,075	6.1	21.9
40 and under 44 hours:																						
General manufacturing.....					2	43	34		194	3	271	203	117	65	98	72	29	17		1,156		
Needle trades.....	3	2	1		4	2	34	20	70	7	151	130	134	80	162	149	107	120	56	1,232		
Totals.....	3	2	1		4	4	77	54	264	10	425	333	251	145	260	221	136	137	61	2,388	13.5	35.4
44 and under 48 hours:																						
General manufacturing.....					1	4		24	61	1	237	122	354	176	282	278	135	79	67	1,821		
Needle trades.....	5		1		2	9	13	11	114	5	140	75	406	197	439	421	209	356	230	2,633		
Totals.....	5		1		3	13	13	35	175	6	377	197	760	373	721	699	344	435	297	4,454	25.1	60.5
48 and under 48 hours:																						
General manufacturing.....							1	24	67		98	194	464	195	271	169	73	44	21	1,628		
Needle trades.....				1			2	4	26	9	23	44	187	50	141	145	56	94	53	837		
Totals.....				1			3	28	93	16	121	238	651	245	412	314	129	138	76	2,465	13.9	74.4
48 hours:																						
General manufacturing.....							10	1	188	50	162	86	1,297	241	558	302	106	92	53	3,146		
Needle trades.....							4		54	11	42	32	281	89	315	252	83	122	117	1,402		
Totals.....							14	1	242	61	204	118	1,578	330	873	554	189	214	170	4,548	25.6	25.6
Grand totals.....	506	204	183	203	316	278	390	383	1,300	118	1,457	1,039	3,377	1,184	2,418	1,909	863	993	623	17,750	100	100
Per cent.....	2.9	1.1	1.0	1.1	1.8	1.6	2.2	2.2	7.4	7	8.2	5.8	19.9	6.7	13.6	10.7	4.9	5.6	3.5	100		
Cumulative per cent.....	2.9	4.0	5.0	6.1	7.9	9.5	11.7	13.9	21.3	22.0	30.2	36.0	55.0	61.7	75.3	86.0	90.9	96.5	3.5	100		



TABLE XLI.—MANUFACTURING

Comparison of Weekly Rates of Wages of Women and Minor Time Workers

Number of Women and Female

Minimum wage order period	Date of pay roll	No. of establishments	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
\$10.00.....	Jan. 18, 1919	674	10	96	455	812	2,176	559
\$13.50.....	Sept. 20, 1919	917	-----	*4	*38	255	1,226	342
\$16.00.....	Oct. 2, 1920	1,030	-----	-----	*1	*5	59	24
\$16.00.....	Mar. 11, 1922	1,216	-----	-----	-----	-----	34	-----

*Special rates for millinery apprentices.

Per Cent of Women and Female

Minimum wage order period	Date of pay roll	No. of establishments	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
\$10.00.....	Jan. 18, 1919	674	.1	1.0	4.9	8.8	23.6	6.1
\$13.50.....	Sept. 20, 1919	904	-----	-----	.3	1.9	9.2	2.6
\$16.00.....	Oct. 2, 1920	1,030	-----	-----	-----	-----	.4	.2
\$16.00.....	Mar. 11, 1922	1,216	-----	-----	-----	-----	.3	-----

Cumulative Per Cent of Women and

Minimum wage order period	Date of pay roll	No. of establishments	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
\$10.00.....	Jan. 18, 1919	674	.1	1.1	6.0	14.8	38.4	44.5
\$13.50.....	Sept. 20, 1919	904	-----	-----	.3	2.2	11.4	14.0
\$16.00.....	Oct. 2, 1920	1,030	-----	-----	-----	-----	.4	.6
\$16.00.....	Mar. 11, 1922	1,216	-----	-----	-----	-----	.3	.3

TABLE XLII.—MANUFACTURING

Comparison of Weekly Earnings of Women and Minor Time Workers Under

Number of Women and Female

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
\$10.00.....	Jan. 18, 1919	656	676	266	350	347	703	815	1,550	693
\$13.50.....	Sept. 20, 1919	915	553	166	246	266	392	496	1,038	821
\$16.00.....	Oct. 2, 1920	1,015	404	132	121	118	192	193	299	323
\$16.00.....	Mar. 11, 1922	-----	361	150	145	116	220	181	278	251

INDUSTRY—Continued.

Under the \$10.00 Minimum Wage Order, the \$13.50 Order and the \$16.00 Order.

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
2,070	462	482	762	341	126	514	217	38	62	37	9,219
1,724	3,003	1,489	1,592	855	348	1,177	533	254	326	136	13,302
741	503	609	762	5,088	1,070	2,323	1,539	652	615	500	14,491
747	154	742	327	4,139	978	2,175	1,532	545	647	496	12,516

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
22.4	5.0	5.2	8.3	3.7	1.4	5.6	2.4	.4	.7	.4	100
13.0	22.6	11.2	12.0	6.4	2.6	8.9	4.0	1.9	2.4	1.0	100
5.1	3.5	4.2	5.3	35.1	7.4	16.0	10.6	4.5	4.2	3.5	100
6.0	1.2	5.9	2.6	33.0	7.8	17.4	12.2	4.4	5.2	4.0	100

Female Minor Time Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
66.9	71.9	77.1	85.4	89.1	90.5	96.1	98.5	98.9	99.6	.4	100
27.0	49.6	60.8	72.8	79.2	81.8	90.7	94.7	96.6	99.0	1.0	100
5.7	9.2	13.4	18.7	53.8	61.2	77.2	87.8	92.3	96.5	3.5	100
6.3	7.5	13.4	16.0	49.0	56.8	74.2	86.4	90.8	96.0	4.0	100

INDUSTRY—Continued.

the \$10.00 Minimum Wage Order, the \$13.50 Order and the \$16.00 Order.

Minor Time Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
1,495	261	405	573	333	97	328	177	31	72	38	9,210
1,759	1,859	1,176	1,358	744	315	937	492	219	323	133	13,293
1,087	411	1,023	1,125	3,645	814	173	1,289	521	601	436	14,469
1,013	175	1,024	704	2,774	743	1,631	1,213	470	551	437	12,437

TABLE XLII.—MANUFACTURING

Per Cent of Women and Female

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
\$10.00 -----	Jan. 18, 1919	656	7.3	2.9	3.8	3.8	7.7	8.9	16.8	7.5
\$13.50 -----	Sept. 20, 1919	915	4.2	1.2	1.8	2.0	3.0	3.7	7.8	6.2
\$16.00 -----	Oct. 2, 1920	1,015	2.8	.9	.8	.8	1.3	1.3	2.1	2.2
\$16.00 -----	Mar. 11, 1922	-----	2.9	1.2	1.2	.9	1.8	1.5	2.2	2.0

Cumulative Per Cent of Women and

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
\$10.00 -----	Jan. 18, 1919	656	7.3	10.2	14.0	17.8	25.5	34.4	51.2	58.7
\$13.50 -----	Sept. 20, 1919	915	4.2	5.4	7.2	9.2	12.2	15.9	23.7	29.9
\$16.00 -----	Oct. 2, 1920	1,015	2.8	3.7	4.5	5.3	6.6	7.9	10.0	12.2
\$16.00 -----	Mar. 11, 1922	-----	2.9	4.1	5.3	6.2	8.0	9.5	11.7	13.7

TABLE XLIII.—MANUFACTURING

Comparison of Weekly Earnings of Women and Minor Piece Workers Under

Number of Women and Female

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
\$10.00 -----	Jan. 18, 1919	206	244	112	148	170	266	265	459	381
\$13.50 -----	Sept. 20, 1919	-----	174	78	93	86	156	227	386	267
\$16.00 -----	Oct. 2, 1920	283	116	58	62	57	85	79	108	141
\$16.00 -----	Mar. 11, 1922	216	181	75	61	100	119	128	145	177

Per Cent of Women and Female

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	\$5.00 to \$5.99	\$6.00 to \$6.99	\$7.00 to \$7.99	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99
\$10.00 -----	Jan. 18, 1919	206	5.7	2.6	3.4	4.0	6.2	6.2	10.7	8.9
\$13.50 -----	Sept. 20, 1919	-----	3.1	1.4	1.6	1.5	2.8	4.0	6.9	4.7
\$16.00 -----	Oct. 2, 1920	283	2.0	1.0	1.0	1.0	1.5	1.3	1.8	2.4
\$16.00 -----	Mar. 11, 1922	216	2.9	1.2	1.0	1.6	1.9	2.1	2.3	2.8

Cumulative Per Cent of Women and

Minimum wage order period	Date of pay roll	No. of establishments	Under \$5.00	Under \$6.00	Under \$7.00	Under \$8.00	Under \$9.00	Under \$10.00	Under \$11.00	Under \$12.00
\$10.00 -----	Jan. 18, 1919	206	5.7	8.3	11.7	15.7	21.9	28.1	38.8	47.7
\$13.50 -----	Sept. 20, 1919	-----	3.1	4.5	6.1	7.6	10.4	14.4	21.3	26.0
\$16.00 -----	Oct. 2, 1920	283	2.0	3.0	4.0	5.0	6.5	7.8	9.6	12.0
\$16.00 -----	Mar. 11, 1922	216	2.9	4.1	5.1	6.7	8.6	10.7	13.0	15.8

INDUSTRY—Continued.**Minor Time Workers receiving—**

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
16.2	2.8	4.4	6.2	3.6	1.1	3.6	1.9	.3	.8	.4	100
13.2	14.0	8.8	10.2	5.6	2.4	7.1	3.7	1.7	2.4	1.0	100
7.5	2.9	7.1	7.8	25.2	5.6	12.0	8.9	3.6	4.2	3.0	100
8.1	1.4	8.3	5.7	22.3	6.0	13.1	9.8	3.8	4.3	3.5	100

Female Minor Time Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
74.9	77.7	82.1	88.3	91.9	93.0	96.6	98.5	98.8	99.6	.4	100
43.1	57.1	65.9	76.1	81.7	84.1	91.2	94.9	96.6	99.0	1.0	100
19.7	22.6	29.7	37.5	62.7	68.3	80.3	89.2	92.8	97.0	3.0	100
21.8	23.2	31.5	37.2	59.5	65.5	78.6	88.4	92.2	96.5	3.5	100

INDUSTRY—Concluded.

the \$10.00 Minimum Wage Order, the \$13.50 Order and the \$16.00 Order.

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
634	27	413	297	225	147	230	149	60	41	24	2,492
582	220	629	434	375	332	607	456	248	219	59	5,628
302	18	404	322	651	434	756	882	543	564	299	5,881
423	33	515	435	667	471	862	756	433	454	195	6,230

Minor Piece Workers receiving—

\$12.00 to \$13.49	\$13.50	\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
14.8	.6	9.6	6.9	5.2	3.4	5.3	3.5	1.4	1.0	.6	100
10.3	3.9	11.2	7.7	6.7	5.9	10.8	8.1	4.4	3.9	1.1	100
5.1	.3	6.9	5.5	11.1	7.4	12.8	15.0	9.2	9.6	5.1	100
6.8	.5	8.3	7.0	10.7	7.6	13.8	12.1	7.0	7.3	3.1	100

Female Minor Piece Workers receiving—

Under \$13.50	Under \$13.51	Under \$15.00	Under \$16.00	Under \$17.00	Under \$18.00	Under \$20.00	Under \$22.50	Under \$25.00	Under \$30.00	\$30.00 and over	Total
62.5	63.1	72.7	79.6	84.8	88.2	93.5	97.0	98.4	99.4	.6	100
36.3	40.2	51.4	59.1	65.8	71.7	82.5	90.6	95.0	98.9	1.1	100
17.1	17.4	24.3	29.8	40.9	48.3	61.1	76.1	85.3	94.9	5.1	100
22.6	23.1	31.4	38.4	49.1	56.7	70.5	82.6	89.6	96.9	3.1	100

TABLE XLIV.—NUMBER, PER CENT AND CUMULATIVE PER CENT OF
WAGE RATES IN MARCH,
4,350 Establishments.
Number of Women

Industry	\$8.00 to \$8.99	\$9.00 to \$9.99	\$10.00 to \$10.99	\$11.00 to \$11.99	\$12.00 to \$13.49	\$13.50
Mercantile.....	*51	*44	222	43	624	52
Manufacturing.....			34		747	154
Laundry.....					122	10
Totals.....	*51	*44	256	43	1,493	216

Per Cent of Women

Mercantile.....	.2	.1	.7	.1	2.0	.2
Manufacturing.....			.3		6.0	1.2
Laundry.....					1.4	.1
Totals.....	.1	.1	.5	.1	2.9	.4

Cumulative Per Cent of Women

Mercantile.....	.2	.3	1.0	1.1	3.1	3.3
Manufacturing.....			.3	.3	6.3	7.5
Laundry.....					1.4	1.5
Totals.....	1	.2	.7	.8	3.7	4.1

*Special rates for millinery apprentices.

Only 8.2% of all wage earners included in this table received rates less than
32.9% of all wage earners included in this table received the weekly minimum
58.9% of all wage earners included in this table received rates more than the

**WOMEN AND MINOR TIME WORKERS RECEIVING SPECIFIED WEEKLY
1922, BY INDUSTRIES.**

52,326 Employees.

and Minors receiving—

\$13.51 to \$14.99	\$15.00 to \$15.99	\$16.00 to \$16.99	\$17.00 to \$17.99	\$18.00 to \$19.99	\$20.00 to \$22.49	\$22.50 to \$24.99	\$25.00 to \$29.99	\$30.00 and over	Total
581	292	10,267	2,977	5,794	3,921	2,020	2,222	2,049	31,159
742	327	4,139	978	2,175	1,532	545	647	496	12,516
167	58	2,815	1,395	1,943	1,135	456	455	95	8,651
1,490	677	17,221	5,350	9,912	6,588	3,021	3,324	2,640	52,326

and Minors receiving—

1.9	.9	32.9	9.6	18.6	12.6	6.5	7.1	6.6	100
5.9	2.6	33.0	7.8	17.4	12.2	4.4	5.2	4.0	100
1.9	.7	32.5	16.1	22.5	13.1	5.3	5.3	1.1	100
2.8	1.3	32.9	10.2	18.9	12.6	5.8	6.4	5.0	100

and Minors receiving—

5.2	6.1	39.0	48.6	67.2	79.8	86.3	93.4	6.6	100
13.4	16.0	49.0	56.8	74.2	86.4	90.8	96.0	4.0	100
3.4	4.1	36.6	52.7	75.2	88.3	93.6	98.9	1.1	100
6.9	8.2	41.1	51.3	70.2	82.8	88.6	95.0	5.0	100

\$16 a week. This group represents the registered apprentices.
rate of \$16.
legal minimum rate of \$16 a week.

TABLE XLV.—NUMBER OF WOMEN AND GIRLS WORKING AT GIVEN RATES.

Mercantile Industry.

Minimum wage order in force	Date of order	Date of pay roll	Less than \$10	\$10 and less than \$11	\$11 and less than \$13.50	\$13.50	\$13.51 and less than \$16	\$16 and less than \$17	\$17 and over	Number of workers	Number of establishments
No order											
\$10.00 a week	Sept. 4, 1917	Apr., 1917	5,686	1,918	13,213	---	21,445	315	1,758	14,335	575
\$10.00 a week	Sept. 4, 1917	Sept., 1917	3,187	5,006	13,606	---	21,547	317	1,981	15,704	575
\$10.00 a week	Sept. 4, 1917	Mar., 1919	2,156	3,498	6,528	421	4,115	867	4,042	21,627	1,336
\$13.50 a week	July 21, 1919	July, 1919	1,448	1,401	2,930	5,442	5,659	1,152	5,056	23,088	1,605
\$13.50 a week	July 31, 1920	Aug., 1920	113	532	1,075	344	1,716	11,454	13,411	28,045	1,710
\$16.00 a week	July 31, 1920	Mar., 1922	95	222	667	52	873	10,267	18,983	31,159	2,543

Laundry Industry.

Minimum wage order in force	Date of order	Date of pay roll	Less than \$10	\$10 and less than \$11	\$11 and less than \$13.50	\$13.50	\$13.51 and less than \$16	\$16 and less than \$17	\$17 and over	Number of workers	Number of establishments
No order											
\$10.00 a week	Jan. 13, 1918	Oct., 1917	3,394	952	11,369	---	266	62	151	6,304	270
\$10.00 a week	Jan. 13, 1918	Jan., 1918	1,328	2,958	11,365	---	5317	82	177	6,327	270
\$10.00 a week	Jan. 13, 1918	Nov., 1918	682	1,361	12,654	---	4733	131	448	7,259	247
\$10.00 a week	Jan. 13, 1918	May, 1919	373	1,325	2,077	302	1,206	262	780	7,315	481
\$13.50 a week	Aug. 20, 1919	Aug., 1919	28	407	542	2,284	2,072	713	1,537	7,953	508
\$16.00 a week	July 21, 1920	Aug., 1920	---	4	202	100	412	2,379	4,465	7,562	504
\$16.00 a week	July 21, 1920	Mar., 1922	---	---	122	10	225	2,815	5,479	8,651	581

Manufacturing Industry.

Minimum wage order in force	Date of order	Date of pay roll	Less than \$10	\$10 and less than \$11	\$11 and less than \$13.50	\$13.50	\$13.51 and less than \$16	\$16 and less than \$17	\$17 and over	Number of workers	Number of establishments
\$10.00 a week	Jan. 1, 1919	Jan., 1919	1,373	2,176	2,629	462	1,244	341	994	9,219	674
\$13.50 a week	Aug. 26, 1919	Sept., 1919	297	1,226	2,006	3,003	3,081	855	2,774	13,302	904
\$16.00 a week	Sept. 25, 1920	Oct., 1920	6	50	765	503	1,371	5,088	6,999	14,491	1,030
\$16.00 a week	Sept. 25, 1920	Mar., 1922	---	34	747	154	1,069	4,139	6,373	12,516	1,216

\$10 and less than \$14.
\$14 and less than \$16.

TABLE XLVI.—WOMEN AND GIRLS WORKING AT GIVEN RATES (In Per Cents).

Mercantile Industry.

Minimum wage order in force	Date of order	Date of pay roll	Less than \$10	\$10 and less than \$11	\$11 and less than \$13.50	\$13.50	\$13.51 and less than \$16	\$16 and less than \$17	\$17 and over	Total per cent	Number of workers	Number of establishments
No order	Sept. 4, 1917	Apr., 1917	39.7	13.3	122.5	-----	210.0	2.2	12.3	100	14,355	575
\$10.00 a week	Sept. 4, 1917	Sept., 1917	20.1	32.2	123.2	-----	19.9	2.0	12.6	100	15,794	575
\$10.00 a week	Sept. 4, 1917	Mar., 1919	10.0	16.2	30.2	1.0	19.0	4.0	18.7	100	21,627	1,336
\$13.50 a week	July 24, 1919	July, 1919	6.3	6.1	12.7	23.6	24.3	5.0	21.8	100	23,088	1,605
\$16.00 a week	July 31, 1920	Aug., 1920	.4	1.8	3.7	1.2	6.0	40.0	46.9	100	28,045	1,710
\$16.00 a week	July 31, 1920	Mar., 1922	.3	.7	2.1	.2	2.8	32.9	61.0	100	31,139	2,543

Laundry Industry.

Minimum wage order in force	Date of order	Date of pay roll	Less than \$10	\$10 and less than \$11	\$11 and less than \$13.50	\$13.50	\$13.51 and less than \$16	\$16 and less than \$17	\$17 and over	Total per cent	Number of workers	Number of establishments
No order	Jan. 13, 1918	Oct., 1917	56.3	14.9	121.2	-----	24.2	1.0	2.4	100	6,394	270
\$10.00 a week	Jan. 13, 1918	Jan., 1918	22.4	46.8	121.5	-----	55.2	1.3	2.8	100	6,327	270
\$13.50 a week	Jan. 13, 1918	Nov., 1918	10.9	25.0	143.0	-----	11.6	2.4	7.1	100	6,259	247
\$10.00 a week	Jan. 13, 1918	May, 1919	5.0	18.1	40.7	5.4	16.5	3.6	10.7	100	7,315	481
\$13.50 a week	Aug. 20, 1919	Aug., 1919	.3	5.1	6.8	28.6	26.0	8.9	24.3	100	7,983	588
\$16.00 a week	July 21, 1920	Aug., 1920	-----	-----	2.7	1.3	5.4	31.5	59.1	100	7,582	504
\$16.00 a week	July 21, 1920	Mar., 1922	-----	-----	1.4	.1	2.6	32.5	63.4	100	8,651	591

Manufacturing Industry.

Minimum wage order in force	Date of order	Date of pay roll	Less than \$10	\$10 and less than \$11	\$11 and less than \$13.50	\$13.50	\$13.51 and less than \$16	\$16 and less than \$17	\$17 and over	Total per cent	Number of workers	Number of establishments
\$10.00 a week	Jan. 1, 1919	Jan., 1919	14.8	23.6	28.5	5.0	13.5	3.7	10.9	100	9,219	674
\$13.50 a week	Aug. 26, 1919	Sept., 1919	2.2	9.2	15.6	22.6	23.2	6.4	20.8	100	13,302	904
\$16.00 a week	Sept. 25, 1920	Oct., 1920	-----	.4	5.3	3.5	9.5	35.1	46.2	100	14,491	1,030
\$16.00 a week	Sept. 25, 1920	Mar., 1922	-----	.3	6.0	1.2	8.5	33.0	51.0	100	12,516	1,216

\$10 and less than \$14.
\$14 and less than \$16.

X. HOTEL AND RESTAURANT INDUSTRY.

A. Order Issued, July, 1919.

On September 17, 1919, women and female minors employed in the hotel and restaurant industry were for the first time placed under the regulation of the Commission's orders. The legal requirement of a public hearing had been fulfilled in San Francisco on May 27, 1918, and conferences had been held with employers in the industry. The cost of living had been determined by investigation and the \$13.50 minimum wage established in other industries prior to the issuance of the hotel order, consequently the same minimum wage rate was decided upon for the hotel and restaurant industry.

1. *Special Regulations.*

Certain conditions peculiar to this industry required that special consideration be given such problems as the need for one day's rest in the seven, the limitation of the period of time over which a woman's actual hours of duty extend (the "watch"), rates for part-time workers, the matter of allowance for room and board furnished employees, provisions for the expense of caring for uniforms, the question of apprenticeship, and the tipping system.

a. Day of Rest.

For the first time, the Commission had to consider the problem of regulating hours in a seven-day industry. Stores, factories, laundries and offices restrict their working week to six days. In canneries and fresh fruit packing houses, the Commission recognizing the problem already recognized by the eight-hour law, that of handling perishable products, indirectly restricted the working week to six days by providing high and practically prohibitive overtime rates for seventh day work. In view of the fact that the hotel and restaurant industry is one which must offer the public almost continuous service, the Commission deemed it advisable to protect the workers by prescribing one day's rest in seven. It was felt that even the practice, usual in the hotel industry, of shortening the hours of work on Sunday, did not obviate the necessity of providing one full day of rest. The two chief objections offered by employers to the day of rest provision were expense and the difficulty of securing workers to supply the extra shift. With reference to this alleged labor shortage, it developed during the conferences that the wages offered by hotels were usually not sufficiently high to attract workers, that where adequate wages were paid workers could be secured, thus making extra shifts possible.

The order as issued provided that all full-time women workers, *i.e.*, those employed more than six hours a day, should be given one full day of rest a week. The order made provision for an exception to this rule to apply in the case of actual emergency, the Commission having in mind such situations as would be brought about in the hotel and restaurant business by the crowded conditions attendant upon the holding of conventions or special celebrations. In such emergencies, the employment of women upon their day of rest was to be permitted, at a rate of pay not less than rate and one-quarter of the legal minimum daily rate of \$2.24, or \$2.80. In no case was the number of hours worked by any woman during the week to exceed eight hours per

day or forty-eight hours per week. Employers were required to file with the Commission detailed reports concerning such emergency employment whenever it occurred.

b. Limitation of "Watch."

Of necessity, the actual hours of employment of waitresses in hotels and restaurants must extend over a long period of hours in order to provide for the service of three meals a day. The Commission believed that, in fairness to the women, the length of the "watch" (that is, the total amount of time spent on duty and in waiting between periods of duty) should be limited. This limitation, as incorporated in the hotel and restaurant order, provides that no woman may work more than eight hours a day in a period not to exceed thirteen hours in any one day.

c. Part-time Rates.

As part-time work is extremely prevalent in this industry, it seemed necessary to provide for increased part-time rates, so that the women who were not given the opportunity for full-time work might more nearly approximate the full minimum wage. The order established two part-time rates: 35 cents an hour for women working three hours or less a day, and 32½ cents an hour (or the minimum of \$13.50) for women working more than three hours a day.

d. Allowance for Room and Board.

According to the testimony of employers, the custom of furnishing waitresses and maids with room or board or with both was almost universally practiced in the industry. It was, of course, conceded by the Commission that room and board, when furnished, be counted as part of the compensation. Under the provisions of the order, the amounts which employers were allowed to deduct for room and meals were the amounts which entered into the Commission's minimum budget, that is, \$3 a week for a room, and 20 cents for breakfast, 25 cents for lunch, and 30 cents for dinner, with the proviso that bona fide meals be served.

e. Laundry Allowance.

The workers, during the several conferences, laid special emphasis on the expense borne by the women for the purchase and care of aprons and uniforms. Despite ordinary care in serving, accidents for which waitresses are not responsible necessitate fresh aprons or uniforms, with the attendant laundry expense. Many of the women said that, rather than meet the high cost of laundry, they laundered their aprons and uniforms at home, thus lengthening their actual working hours. Others stated that their living arrangements did not provide for laundry facilities and they were therefore obliged to send these garments to be laundered. To offset this expense, section 1 of the order provides that "if an employer requires waitresses to wear a uniform or apron which is not laundered by the establishment, an allowance of 50 cents a week shall be paid in addition to the minimum wage."

f. Apprenticeship.

With reference to apprenticeship, questioning of both employers and employees brought out the fact that this industry offers few opportuni-

ties for wage promotions as the result of any definite training. It was said that an unusually efficient chambermaid might be promoted to the position of inspector or housekeeper, but the number of such positions is small. Employers stated that the industry was one which could rapidly absorb the untrained worker. No organization existed among the chambermaids, but the union rules of the organized waitresses do not permit a lower wage for beginners. Believing that no true apprenticeship existed in the industry, the Commission, in its order, provided that all women employees should receive the minimum wage.

g. The Tipping System.

The Commission, in considering the question of tipping, took the position that compensation which is not given directly by the employer, and of which the employer has no record, can not be considered as part of the legal minimum wage.

h. Provision for Dressing Rooms.

In accordance with a suggestion made by the women and approved by the employers, the hotel and restaurant order included the following provision for the comfort of women workers: Every employer in the industry must provide a room where women may change their clothing in privacy and comfort. Sufficient provision must be made for the proper and safe keeping of the outer clothing of the workers during working hours and of their working clothes during the non-working hours. Clean and decent toilet accommodations must be provided for the use of women employees.

B. Postponement of Day of Rest Enforcement.

As stated previously, the hotel and restaurant order contained a definite day of rest provision. Before the order became effective however, employers in the industry appeared before the Commission to request the waiving of that part of the order applying to the one day's rest in seven, because of a shortage of hotel and restaurant labor which made it impossible to employ a sufficiently large force of workers to allow each full-time worker a day of rest. Recognizing the fact that the large number of women drawn into the canneries and the demand for hotel employees by vacation resorts had created a shortage of workers, the Commission, by resolution, waived the enforcement of the day of rest until November 17, 1919.

During this period, the Commission made an investigation which showed that in some instances, bad living conditions, poor food, and other grievances tended to keep women out of the industry. The problem of the Commission was to raise the standard of employment in this industry and at the same time to meet the emergency situation. The action finally taken by the Commission was the postponement of the day of rest enforcement until January 16, 1920, with the understanding that the employers would honestly cooperate with the Commission by correcting the undesirable working conditions which were discouraging women from entering the industry.

The prediction was made by a number of hotel employers that the day of rest provision would be distasteful to the women themselves, but as yet no complaint has been made by the workers. On the con-

trary, they are prompt in reporting failure to comply with this provision.

C. Amendment of Order, June, 1920.

Following the cost of living study, \$16 was adopted as the minimum wage, and the hotel and restaurant order was reissued on that wage basis in June, 1920.

Wage Provisions of the Hotel and Restaurant Orders of 1919 and 1920.

Date of order	Minimum wage	Part-time rates	Rate for emergency work on day of rest	Meal allowance	Room allowance	Laundry allowance where uniform is required
1919	\$13.50 a week*	Employed 3 hours a day or less, 35c an hour; employed more than 3 hours, 32½c an hour or the minimum wage of \$13.50.	\$2.83 a day	Breakfast, 20c. Lunch, 25c. Dinner, 30c.	\$3 a week	50c a week.
1920	\$16 a week*	Employed 3 hours a day or less, 40c an hour; employed more than 3 hours, 38c an hour or the minimum wage of \$16.	\$3.33¼ a day.	Breakfast, 25c. Lunch, 30c. Dinner, 45c.	\$3 a week	75c a week.

*Tips or gratuities may not be included as part of the legal minimum wage.

The following limitations of hours of labor were provided in the hotel and restaurant orders of 1919 and 1920:

The number of hours a week for women and minors limited to 48.

Employment not to exceed 8 hours in a period not to exceed 13 hours.

One full day of rest in seven provided for every minor, and for every adult woman working more than six hours a day.

The employment of minors before 6 A.M. or after 10 P.M. prohibited.

XI. THE FRUIT AND VEGETABLE CANNING INDUSTRY.

The fruit and vegetable canning industry is one which employs a large number of women workers. There are in California over 200 fruit and vegetable canning plants but the number of canneries actually operating varies from season to season. During the period from 1919 to 1922, inclusive, the number of canneries in operation varied as follows: In 1919, 193 canneries; in 1920, 168 canneries; in 1921, 144 canneries and in 1922, 166 canneries. Approximately 33,000 women are employed in the canneries during the season. These workers are the women who are attracted from other industries during the fruit season by the opportunity of large earnings, and housewives and others who are usually not employed during the rest of the year.

While the number of plants operating was smaller in 1922 than in 1919, the industry has grown steadily as shown by the following figures on the fruit and vegetable packs of the state from 1916 and 1922, taken from the March 8, 1924, issue of the California Fruit News:

Year	Fruit (cases)	Vegetables (cases)	Total (cases)
1916	7,021,975	4,225,070	11,247,045
1917	9,995,145	6,947,769	16,942,914
1918	8,943,737	8,285,820	17,229,557
1919	13,696,403	7,051,519	20,747,922
1920	11,382,863	5,249,946	16,632,809
1921	8,511,851	2,615,947	11,127,798
1922	15,477,865	6,913,371	22,391,236

The pack of 1922 exceeded that of any other year. The season of 1921 was one of abnormal depression in the canning industry.

The canneries are located, generally, in the fruit districts, the valleys of the Santa Clara, San Joaquin, Sacramento, Sonoma, and the San Fernando, San Gabriel, Santa Ana and San Jacinto. In addition there are several large plants in the industrial centers of the San Francisco Bay region and of Los Angeles.

The outstanding characteristic of the canning industry is its intense activity during the summer months of June, July and August, although the period for packing is being extended more and more, because of the canning of the earlier vegetables. There are some canneries operating in California during each month in the year except December, January and February.

The season starts with the packing of asparagus and spinach. The asparagus canneries in the Delta Region of the Sacramento River near the asparagus beds and in San Francisco and Oakland commence operation in March and pack until June. Spinach packing starts in March and continues from six weeks to two months. Some spinach is packed in the Sacramento and San Joaquin valleys, in the Santa Clara Valley, and in southern California.

The fruit canning season commences in May or June with the canning of cherries. In the latter part of June and the first of July the apricots ripen. More canneries open and more women are drawn into the industry. During the first part of July free and cling stone peaches are canned and the canning of pears and plums follows. In certain canneries string beans are canned in August and September and the canning of tomatoes commences in September and continues until the frosts. The peak of the canning season when the largest number of women is employed is normally the end of July and the first part of August.

A. Amendment of Canning Order, May, 1919.

In the biennial period 1919-1920 the order regulating the minimum wage in the fruit and vegetable canning industry was twice amended. Order No. 3 amended 1919 was issued by the Commission on May 12, 1919. The order was based upon a \$13.50 minimum wage which had just been established by the Commission's investigation of the cost of living. The issuance of this order was preceded by a public hearing held in San Francisco on December 6, 1918, and by conferences with employers in the fruit and vegetable canning industry held in San Francisco on May 5th and in Los Angeles on May 7th.

B. Amendment of Canning Order, April, 1920.

Following the investigation which established \$16 as the minimum wage, the Commission amended the canning order on the new wage basis on April 27, 1920. This action was taken after a public hearing held in San Francisco on March 24, 1920, and after conferences with representatives in the industry held in San Francisco on March 5th, and March 26th, and in Los Angeles on April 27, 1920.

The Commission's sanitary order, effective in all factories and in canneries, was amended January 7, 1919, following the public hearing of December 6, 1918.

C. Amendment of Canning Order, April, 1921.

In the biennial period of 1921-22 the fruit and vegetable canning order was once amended. This amendment was made following the holding of a wage board on April 21, 1921, and after a public hearing held in San Francisco on April 20, 1921. No change was made in the basic minimum wage of \$16.

The amendments of the canning order will first be considered with reference to the regulations affecting canners, that is, the women who pack the fruit into cans, and the day workers—forewomen, checkers, labelers, sorters, and warehouse workers.

D. Minimum Rates for Fruit and Vegetable Canning Industry, 1916-1922.

1. *Rates for Canners.*

Following is a summary of the minimum rates established for canners by the orders of the Commission since 1916.

- 1916 Minimum piece rates were established for the canning of the most important varieties of fruit and vegetables.
- 1917
- 1918 *Adult women* were guaranteed 16 cents an hour during the first week of employment and 20 cents an hour thereafter.
- 1919 *Adult women* were guaranteed 21 cents an hour during the first week of employment and 28 cents an hour thereafter.
- 1920 All adult women and female minors between the ages of 16 and 18 were guaranteed 25 cents an hour during the first week of employment and 33½ cents an hour thereafter.
- 1921 The canning order for these two years permitted employers to elect and either to pay canners guaranteed time rates (adult women, 25 cents an hour during the first two weeks of employment, female minors, 22 cents an hour during the first two weeks of employment, adult women and female minors, 33½ cents an hour after two weeks of employment), or to pay on a piece rate basis under a weekly audit system. (See description of "Canning Audit System" page 137.)
- 1922

It will be seen, from the above outline of the minimum rates for canners, that the orders have varied in their regulations for minor canners. The Commission's 1916 production studies brought out the fact that the production of minors in both canning and cutting processes fell below that of the adult workers. Because of this fact the Commission in dealing with the rates for canners in the 1916-1917-1918-1919 orders took the position that piece rates which had been estimated to yield the minimum wage to adult women would constitute a fair basis of payment for minor workers. The canning orders for these years provided for a guaranteed wage for adult canners only.

In 1919 the working age of minors in canneries was limited to fourteen years by the Federal Child Labor Tax Law, which imposed a tax of 10 per cent upon the net profits of any cannery employing minors under the age of fourteen years. Furthermore, a number of canneries voluntarily imposed a limitation of 16 years in their own plants, feeling that the exclusion of the younger workers definitely added to the efficiency of the plant. The number of minors in the industry was therefore decidedly decreased at that time.

The 1920 conferences with employers brought out the fact that, while the output of girls from 16 to 18 years of age was equal to that of older women, minors under 16 years were irresponsible workers. Many employers stated that they were forced to continue the employment of these children, though undesirable workers, because their

families insisted upon it as a condition of their own continuance, and the employers believed that this condition, with the assurance of the guaranteed wage, tended to encourage slacking among the minors. They expressed themselves as being willing to pay a guarantee to girls over sixteen.

The Commission accepted the evidence presented, and the 1920 order provided the same guaranteed rates for minor girls between the ages of 16 and 18 as for adult women.

The 1921 amendment of the canning order permitted employers to elect either to pay canners the guaranteed time rates, or to pay on a piece rate basis under a weekly audit system. (See description of "Audit System".)

2. Rates for Day Workers.

The accompanying outline shows the provisions of the orders which affect day workers:

Minimum Time Rates Guaranteed to Day Workers 1916 to 1922.

1916	13 cents an hour to all women and minors during the first three weeks and of employment.
1917	16 cents an hour to all women and minors thereafter.
1918	16 cents an hour to all minors. 16 cents an hour to all adult women during the first three weeks of employment. 20 cents an hour to all adult women after the first three weeks of employment.
1919	18 cents an hour to female minors during their first week of employment. 21 cents an hour to all adult women during their first week of employment. 28 cents an hour to all adult women and female minors after the first week of employment.
1920	22 cents an hour to female minors during their first week of employment. 25 cents an hour to all adult women during their first week of employment. 33½ cents an hour to all adult women and female minors after the first week of employment.
1921 and 1922	22 cents an hour to female minors during their first week of employment. 25 cents an hour to all adult women during their first week of employment. 33½ cents an hour to all adult women and female minors after the first week of employment. 25 cents an hour to all male minors.

3. Rates for Cutters.

The first order regulating the payment of "cutters," that is, women engaged in the preparation, cutting, peeling, coring or slicing of fruit and vegetables, followed an investigation of the industry by the Commission, a wage board held January 13 and 14, 1916, and a public hearing held in San Francisco, February 11, 1916. In the opinion both of the employers' and employees' representatives on the wage board, the highly seasonal character of the work, carrying with it the condition of a lack of trained workers, and the extreme perishability of the product, made a piece rate method of payment apparently the most desirable method for the canning industry. Accordingly, section 1 of Order No. 1, issued February 14, 1916, provided for the establishment of minimum piece rates for the cutting of five leading products, apricots, pears, cling peaches, free peaches and tomatoes.

The first revision of this order in April, 1917, was based upon a consideration of production studies made during 1916, which showed

the yielding power of the 1916 rates. As a result, Order No. 3 in the canning industry, issued April 16, 1917, provided for a 10 per cent increase in the rate paid for the cutting of apricots, set a minimum piece rate for asparagus, and further provided that piece rates established by individual canneries for the preparation of products other than those specified should yield to at least 80 per cent of the women and minors employed upon them hourly earnings of 16 cents or more.

The revision of the 1917 canning order, based upon a \$10 a week minimum wage, provided for increased piece rates for the cutting of major products. At this time the Commission first considered the possibility of establishing a guaranteed time rate for such work. As a result, the 1918 order included the provision that all piece rates set by individual establishments for the preparation of minor products should yield to all adult women working upon them not less than 16 cents an hour for the first week of employment upon each minor product, and not less than 20 cents an hour thereafter.

Prior to the issuance of the 1919 canning order, the Commission met with representatives of the canning industry to consider the amendment of the canning order on the basis of the increased minimum wage of \$13.50, which had been established in all industries following a cost of living investigation. At this time the feasibility of a guaranteed minimum time rate for the preparation of all products was seriously considered. The Commission believed that the many factors entering into production, such as the size and degree of ripeness of the fruit, the size of the box served, the quality of work required from the women, and the widely differing degrees of factory management, made the Commission's establishment of uniform piece rates for all canneries definitely unfair. Especially was there unfairness to the women when inefficiency in the management of a plant prevented them from being steadily supplied with fruit.

The representatives of the canners, on the other hand, produced evidence to show that the time rate guarantee on the cutting of minor products established by the Commission in its 1918 canning order had had the effect of slowing production to a disastrous degree.

Out of this discussion came the suggestion that the Commission establish an audit system.

a. Canning Audit, 1919.

The credit for the auditing plan is due the Canners' League of California, in that its members proposed that they put special investigators in their establishments at their own expense, to insure the yielding power of the piece rates required by the Commission. The Commission could not accept this proposal, but as an alternative proposed regional auditors, chosen by the Commission under regulation of State Civil Service, and directed by and solely responsible to the Commission, to make weekly inspections of the pay rolls of the women cutters in all canneries operating on a piece-rate basis. Funds from which these auditors were to be paid were to be collected from the canners, deposited with the State Treasurer, and audited by the State Board of Control, as are all other state funds. This arrangement was accepted by the canners.

The 1919 canning order provided for a choice in the method of payment of women cutters; either

The payment of a guaranteed wage of \$13.50 a week (or 28 cents an hour for regular time),

— or —

Payment on a piece rate basis. The piece rates paid were to be not less than those fixed by the Commission, with the further provision that if, in individual establishments, these piece rates did not yield to at least 66⅔ per cent of the women and minors employed on each product at least 28 cents an hour, the piece rates were to be raised to yield to 66⅔ per cent of the women and female minors employed on each product an hourly earning of not less than 28 cents. The allowance of 33¼ per cent of workers whose earnings might fall below the minimum wage was based upon the allowance for learners provided for by the Commission in the regulation of other industries. Cannery electing to operate on a piece rate basis entered into an agreement with the two associations of cannery to contribute to the expense of the audit.

During the season of 1919, 156 of the 200 canneries of the state elected to operate on a piece rate basis. Funds for the audit aggregating \$11,875 were collected by the Cannery League of California and the National Cannery Association of Southern California, the assessment being prorated among the cannery upon the basis of the number of cases in their estimated pack for the season. The cost of the audit for the 1919 season was \$6,798.91, and the unused portion, \$5,076.09, was returned to the Cannery League and National Cannery Association of Southern California and prorated back to the contributing cannery.

b. Canning Audit, 1920.

In amending the canning order for the season of 1920, the Commission felt that it was not proper to leave the acceptance of the audit system with its implied obligation of sharing in the expense to a purely voluntary agreement, since in the preceding season certain of the smaller plants had taken advantage of operating on a piece rate basis without contributing funds for the expense of the audit.

The following terms of the 1920 canning order were intended to make it compulsory for a canner to work either upon a guaranteed time rate system, or on a piece rate basis under the control of the audit system, in which case he was obligated to share in the expense involved:

PREPARATION OF FRUIT AND VEGETABLES. No person, firm or corporation shall employ, or suffer or permit any woman or female minor to be employed in the fruit and vegetable canning industry in the preparation of fruit and vegetables when the employment is on a piece rate basis, unless the piece rate wage scale adopted yields to at least 66⅔ per cent of all of the women and female minors employed in such work in the individual establishment, and paid in accord therewith, a wage of not less than 33¼ cents an hour, and then only upon compliance with the other terms and conditions hereinafter set forth.

(a) **PREPARATION OF FRUIT AND VEGETABLES.** The piece rate wage scale adopted in connection with the preparation of fruit and vegetables shall not be less than the following:

Asparagus	per 100 lbs.	\$0.22
Cherries	per 100 lbs.	.75
Apricots	per 100 lbs.	.50
Cling peaches	per 100 lbs.	.38
Free peaches	per 100 lbs.	.22
String beans	per 100 lbs.	1.50
Hand peeling peaches	per 100 lbs.	.50

Pears -----	per 100 lbs.	.62
Plums -----	per 100 lbs.	.18
Thompson Seedless grapes -----	per 100 lbs.	1.00
Muscat grapes -----	per 100 lbs.	.75
Tomatoes (finished product) -----	per 12 qts.	.05½

and for all other fruit and vegetables, such piece work rates as may be adopted by the individual establishment.

In the event that during any given week the piece work rate paid according to the scale adopted in the individual establishment does not yield to at least 66⅔ per cent of all women and female minors operating thereunder the minimum hourly wage of 33½ cents, as above required, then the piece work rate scale theretofore adopted shall be uniformly raised by such percentage as may be required in order to yield to at least 66⅔ per cent of all women and female minors operating thereunder the said hourly wage of 33½ cents.

(b) **ELECTION AND AUDIT.** Any person, firm or corporation desiring to adopt for any individual establishment a piece rate scale of wages under the provisions of the preceding paragraph hereof, or to avail him or itself of the orders of this Commission permitting the inclusion within his or its force of operatives engaged in the preparation of fruit and vegetables of one-third of learners shall file with the Commission his election so to do on or before June 10, 1920, together with his agreement to pay for such audits as may be reasonably required by the Commission in order to obtain accurate verification of the payments made thereunder.

Following is the agreement signed by the canners who participated in the audit system:

**INDUSTRIAL WELFARE COMMISSION
STATE OF CALIFORNIA**

328 Flood Building, San Francisco.

Date

To THE INDUSTRIAL WELFARE COMMISSION
OF THE STATE OF CALIFORNIA:

The undersigned, an employer of labor engaged in the canning industry, hereby elects to pay wages to women and female minor workers engaged in the preparation of fruits and vegetables on a piece rate wage scale in lieu of payment of wages on a time rate basis, pursuant to the provisions of and upon the terms and conditions contained in section 2 of Commission Order No. 3, amended 1920, at the individual establishment located at ----- and does hereby certify and declare that the payment of such wages in accord with the piece work wage scale adopted will yield to at least 66⅔ per cent of all women and female minors employed in such work, at least 33½ cents per hour.

The undersigned further agrees to deposit with the Commission, upon request, an amount sufficient to cover the cost of such audits as may be required under the Commission Order, and understands that the piece work wage scale adopted, in section 2 of Order No. 3, amended 1920, and the orders of this Commission permitting the operating force engaged in the preparation of fruits and vegetables of the packer or canner to be composed of one-third of learners, shall be effective only in the event such deposit and audits be made.

(Signed) -----
Employer.

In conformance with the \$16 minimum wage, which a cost of living study had just established, the 1920 canning order provided for such increases in piece rates over the 1919 piece rates as were shown to be necessary by a study of former production records.

One important change made by the canning order of this season was the exclusion of infirm workers from the audit. Under the provi-

sions of the 1919 canning order, the audit was based upon the earnings of all women and female minor cutters. When the audit system was put into actual operation, however, there was found to be a fairly widespread practice of discharging elderly or infirm women whose low earnings lowered the per cent of women earning the minimum wage, thereby necessitating an increase in the minimum piece rates. For the purpose of protecting these substandard workers from dismissal, the Commission availed itself of the power given it by its act of establishment, of issuing special permits to elderly or infirm workers. By executive interpretation, these permit workers were excluded from the audit, which was thereafter based upon the work of all women and female minor workers whose output was normal.

This exemption was provided for by section 7 of the 1920 canning order as follows:

A permit may be issued by the Commission to a woman physically disabled by age or otherwise, authorizing the employment of such licensee for a wage less than the legal minimum wage, and the Commission shall fix a special minimum wage for such woman.

Be it further provided that women eligible for permits, working on the preparation of fruit and vegetables, shall be eliminated from the audit.

During the season of 1920, 149 of the 175 canneries of the state entered into the agreement with the Commission to operate on a piece rate basis under the control of the audit system. The smaller number of canneries operating on this basis in 1920, in comparison with the number operating in 1919, was due to the fact that unsettled market conditions made it inadvisable for a number of the smaller canneries to operate at all during the 1920 season.

Funds for the audit, aggregating \$13,619.60, were collected following the method of collection used in 1919.

c. Canning Audit, 1921 and 1922.

The control of piece rates through the audit was continued during the seasons of 1921 and 1922. In 1921, 111 canneries, and in 1922, 117 canneries, elected this method of payment.

E. Sanitary Conditions in Fruit and Vegetable Canneries.

Summary of Regulation of Sanitary Conditions in Canneries Prior to 1919.

In 1915 the Industrial Welfare Commission made a careful survey of the working and sanitary conditions in 41 canneries of the state. The investigation showed that no standardization of working conditions existed; in some canneries the workrooms were in excellent condition, in others the condition was poor. Some canneries provided adequate washing and toilet facilities, others had the most primitive arrangements.

As a result of this study and of the recommendations of a wage board composed of representatives of the fruit and vegetable canning industry, a sanitary order was passed in February, 1916. This order established certain standards for the lighting and ventilation of workrooms and the construction and drainage of floors and provided for toilet and washing facilities.

In 1916, complete sanitary inspections were made in 71 canneries.

Much of the inspecting was done by the agents who had made the 1915 survey so that the standards of inspection were identical. In some instances repeated inspections were made during the season to secure conformance with the Commission's order. A comparison of the inspection records for the two years shows notable improvement in sanitary conditions and general arrangements for the welfare and comfort of the women. It was found that in most canneries an effort was made to seat women in a crude way but the methods of work and type of tables in use made it practically impossible for the women to sit while at work. Because of the long hours worked in this industry, the Commission felt the necessity of guarding against unnecessary fatigue by the provision of proper seating. To this end the Commission engaged Mr. Harold Mestre, industrial engineer, to make a study of the seating problem and to submit his recommendations to the Commission.

In April, 1917, the sanitary order was amended to provide further for the comfort of the workers and to assure greater cleanliness. During the seasons of 1917 and 1918, sanitary inspections were continued for the purpose of enforcing the Commission's orders. In March, 1918, the Commission published a seating bulletin which gave in detail measurements of the height of work-tables and the dimensions of seats and footrests. The standards given in this bulletin are designed to provide for the comfort of the women, for the elimination of undue fatigue and for the greater efficiency of the workers.

In January, 1919, the sanitary order was further amended to cover factories and laundries as well as canneries. The tendency of all of the revisions of the sanitary order has been to make its provisions more explicit and to give them in greater detail. An outline of the principal provisions of the order is here given.

Workrooms must be adequately ventilated and lighted. The floors of the workrooms must be of such construction that they may be drained and must be kept clean. Where concrete floors are used or where the process is such that women must walk or stand on wet floors, wooden racks or grating are required. Adequate toilet and washing facilities must be provided and kept clean. Pure drinking water must be supplied and the use of a common drinking cup is prohibited. Provision is made in the Order for locker and dressing rooms and first aid equipment. Women are not permitted to lift or carry excessive burdens. Adequate meal periods are required. Seats are required at work tables and machines.

Sanitary Inspections, 1919-1920.

During the seasons of 1919 and 1920, very complete sanitary and seating inspections were made. In every case where conditions showed nonconformance with the sanitary order or with the seating provisions, adjustments were ordered and a reinspection made later to assure compliance. The Commission has found the canners ready to cooperate with the Commission in its efforts to improve standards.

During the 1919 season 112 out of 193 active canneries were inspected. Out of a total of 34,205 women in the entire industry, the inspected plants employed 23,910 women. During the 1920 season 101 operating plants were inspected out of a total of 168 active canneries. The plants inspected employed 21,601 out of the 33,481 women in the industry.

The following table gives a summary of the results of the 1919 and 1920 sanitary inspections:

SUMMARY OF SANITARY INSPECTIONS.

Seasons of 1919 and 1920.

	1919 (112 canneries inspected)	1920 (116 canneries inspected)
WORKROOM—		
Lighting:		
Adequate.....	111	115
Inadequate.....	*1	*1
Ventilation:		
Adequate.....	100	113
Dust or fumes.....	*12	*3
WORKROOM FLOOR—		
Material:		
Concrete.....	75	79
Wood, etc.....	37	37
Condition:		
Smooth, tight.....	101	115
Not smooth and tight.....	*11	*1
Waste removed.....	104	115
Waste not removed.....	*8	*1
Protection:		
Racks provided to stand on.....	76	95
Necessary racks not provided.....	*30	*11
Racks not required.....	6	10
TOILET ROOM—		
Privacy:		
Door screened.....	100	109
Door not screened.....	*12	*7
Lighting:		
Adequate.....	108	115
Inadequate.....	*4	*1
Ventilation:		
Outside ventilation.....	107	114
No outside ventilation.....	*5	*2
Floors:		
Concrete, magnesite, etc.....	76	76
Wood, properly painted.....	13	32
Wood, not painted.....	*23	*8
Walls:		
Light paint.....	72	106
Not properly painted.....	*40	*10
Compartments:		
Having doors.....	103	113
No doors.....	*9	*3
Number of toilets:		
One for 20 women.....	50	93
Fewer than one for 20.....	*62	*23
Construction:		
Toilet approved.....	107	115
Toilet not approved.....	*5	*1
Size of compartment:		
Large enough.....	108	115
Not large enough.....	*4	*1
Toilet paper supplied.....	107	115
Toilet paper not supplied.....	*5	*1
WASHROOMS—		
Lavatory and toilet rooms:		
Cleaned daily.....	89	114
Not cleaned daily.....	*23	*2
Number of wash spaces:		
One for every 20 women.....	55	92
Fewer than 1 for 20.....	*57	*24
Towels:		
Individual.....	101	112
Common towels or none.....	*11	*4
Sanitary napkins:		
Provided.....	72	97
Not provided.....	*40	*19
Metal receptacle:		
Provided.....	61	96
Not provided.....	*51	*20
Soap:		
Adequate supply.....	91	108
Inadequate supply.....	*21	*8
Drinking facilities:		
Approved.....	64	94
Not approved.....	*48	*22

*This condition was corrected.

SUMMARY OF SANITARY INSPECTIONS—Concluded.

Seasons of 1919 and 1920.

	1919 (112 canneries inspected)	1920 (116 canneries inspected)
DRESSING ROOMS—		
Provision—plants employing over 20 women:		
Suitable.....	95	108
Unsuitable.....	*16	*4
Provision—plants employing less than 20 women:		
Space screened.....		3
No provision.....	*1	*1
Lockers provided.....		70
Hooks provided.....	32	42
Inadequate provision.....	*11	*4
FIRST AID EQUIPMENT—		
First aid kit.....	74	82
First aid room.....	26	31
None.....	12	3
Nurse in charge.....	26	28
LUNCH ROOM—		
Cafeteria.....	24	30
Room provided.....	17	17
None.....	71	69
NURSERIES—		
Provided.....	15	14

*This condition was corrected.

FINANCIAL STATEMENT.

Appropriations.

Appropriated funds for 71st and 72d fiscal years—July 1, 1919, to June 30, 1921:		
Support, Chapter 645.....	\$70,000 00	
Emergency Resolution No. 14.....	10,000 00	
Emergency Resolution No. 37.....	1,000 00	
Emergency Resolution No. 64.....	3,000 00	
		\$84,000 00
Contributed funds for 71st and 72d fiscal years—July 1, 1919, to June 30, 1921:		
Canners' Audit Fund (71st fiscal year).....	\$6,798 91	
Canners' Audit Fund (72d fiscal year).....	7,201 73	
California Walnut Growers' Fund.....	500 00	
		14,500 64
Total for biennium.....		\$98,500 64
Appropriated funds for 73d and 74th fiscal years—July 1, 1921, to June 30, 1923:		
Support.....		\$130,985 00
Contributed funds for 73d and 74th fiscal years—July 1, 1921, to June 30, 1923:		
Canners' Audit Fund (73d fiscal year).....	\$7,056 32	
Canners' Audit Fund (74th fiscal year).....	8,198 63	
		15,254 95
Total for biennium.....		\$146,239 95

EXPENDITURES.

Expenditures for 71st Fiscal Year—July 1, 1919, to June 30, 1920.

Function	Materials and supplies	Salaries and wages	Services and expense	Property and equipment	Total
Administration:					
Commissioners and executive officer.....	\$1 75	\$4,020 00	\$1,672 05	\$6 25	\$5,700 05
Accounting and clerical.....	627 62	4,652 53	1,829 36	89 04	7,198 55
					\$12,898 60
Welfare.....	1,463 27	16,944 49	6,471 97	220 25	25,099 98
Canners' audit.....		3,900 10	2,898 81		6,798 91
Walnut growers' audit.....		297 03	202 97		500 00
Totals, 71st year.....	\$2,092 64	\$29,814 15	\$13,075 16	\$315 54	\$45,297 49

Expenditures for 72d Fiscal Year—July 1, 1920, to June 30, 1921.

Administration:					
Commissioners and executive officer.....	\$2 00	\$3,860 00	\$1,276 83		\$5,138 83
Accounting and clerical.....	415 90	4,979 23	3,948 95	\$385 00	9,729 08
					\$14,867 91
Welfare.....	1,079 26	19,983 18	8,734 26	330 56	30,127 26
Canners' audit.....		4,160 69	3,041 04		7,201 73
Totals, 72d year.....	\$1,497 16	\$32,983 10	\$17,001 08	\$715 56	\$52,196 90

Expenditures for 73d Fiscal Year—July 1, 1921 to June 30, 1922.

Administration:					
Commissioners and executive officer.....		\$4,360 00	\$2,687 47		\$7,047 47
Accounting and clerical.....	\$248 61	5,867 11	3,028 72	\$177 85	9,322 29
Wage board.....		160 00	1,280 12		1,440 12
					\$17,809 88
Welfare.....	1,006 84	17,719 73	5,161 35	926 63	24,814 55
Canners' audit.....		3,507 77	3,548 55		7,056 32
Totals, 73d year.....	\$1,255 45	\$31,614 61	\$15,706 21	\$1,104 48	\$49,680 75

APPENDIX.

As additional evidence on the effect that minimum wage legislation has had upon the industries of California we submit, in addition to the statistical records, letters and resolutions from various organizations of employing groups and individuals giving their opinions on the effect of the minimum wage law upon the industrial development of California:

RETAIL MERCHANTS ASSOCIATION

Affiliated with the San Francisco Chamber of Commerce
(Resolution of the Board of Directors¹ passed March 30, 1923.)

"To His Honor, The Governor:

RESOLUTION.

WHEREAS, The work of the Industrial Welfare Commission of the State of California has been of inestimable value to the welfare of the workers, of the employers and of the state as a whole; and

WHEREAS, The question of continuing this work is now before you, be it hereby
Resolved, That we, representing twelve hundred retail merchants of San Francisco, members of this organization, indorse the accomplishments of the Industrial Welfare Commission;

And that we hereby petition that the budget now being made up include a sum of money sufficient to insure the effective continuance of the work of this Commission; and be it further

Resolved, That the great purposes for which this Commission was created can best be served by leaving to its jurisdiction all matters that now come under its authority."

MERCHANTS & MANUFACTURERS ASSOCIATION OF LOS ANGELES

1008 Van Nuys Building

LOS ANGELES, CALIFORNIA

February 21, 1924.

Miss Amy Maher,
Ohio Council on Women in Industry,
305 Commerce Guardian Building,
Toledo, Ohio.

DEAR MADAM: We have been informed that the Legislature of the State of Ohio has appointed an investigating commission to report on the desirability of passing a minimum wage law for women in your state and the effect such a law in the State of California has produced on the economic and moral welfare of the women workers.

The minimum wage law for women has been in operation for many years in this state, and the results have been beneficial both to the women workers, and the employers have been greatly benefited in the standardization of wages paid to women. It has been so successful that our industrial welfare commission a year ago decided to reduce the minimum wage for women in certain lines owing to the reduced cost of living, and our association in conjunction with employers organizations decided to maintain the scale as originally decided upon by our state commission.

¹Board of Directors: Book Dealers, Howard M. Boys; Butchers' Board of Trade, Henry Oswald; Clothiers, Frank I. Turner; Confectioners, J. J. Eppinger; Crockery Dealers, M. P. Meyer; Druggists, K. Bowerman; Dry Goods Association, Wm. Cusink; Electrical Dealers, Louis Levy; Furriers, Louis Gassner; Grocers, J. R. McDonald; Haberdashers, A. F. Kitchner; Hardware Dealers, T. E. Shucking; Hatters, Jesse Colman; Jewelers, F. L. Wheeler; Milliners, J. W. Wolf; Music Trades Association, Geo. R. Hughes; Optical Trades, W. D. Fenimore; Retail Shoe Dealers, Max Sommer; Stationers, I. O. Upham; Ex officio, Marshall Hale.

The minimum wage scale adopted and practiced in our state, simply fixed a living wage for women based upon living conditions and does not prevent a woman from obtaining higher wages if her proficiency warrants it, and no employer is blind to the fact that an employee deserving of a higher wage is an asset to him irrespective of any official scale adopted by the proper authorities.

It is also untrue that women are being replaced by men or that the wages are the lowest to be paid in a certain industry. If the matter of a repeal of our law should be attempted, every employers' association would certainly protest against such action.

I sincerely believe, from years of experience in industrial work, that the minimum scale for women is a safeguard and blessing to the women workers, and if a minimum wage law is properly practiced and carried out, the public in general will be largely benefited.

Very truly yours,

(Signed) F. J. ZEEHANDELAAR, Secretary.

CANNERS LEAGUE OF CALIFORNIA

112 Market Street, San Francisco

March 11, 1920.

(Extract from a letter to the National Consumers League.)

"The act has been effective since 1916 * * * we are convinced that the industry itself has benefited.

"In any large industry the majority of the units are managed by broadminded men who see the human as well as the business side of their work, but it is equally true that in any large industry, a certain percentage of the units are administered by men who lack these elements. The effect of the work of the Industrial Welfare Commission has been to bring up the 'low end' and in so doing has served to place competition on a better basis."

CANNERS LEAGUE OF CALIFORNIA,

(Signed) Preston McKinney, Secretary.

CANNERS LEAGUE OF CALIFORNIA

112 Market Street, San Francisco, Cal.

San Jose, California,

February 22, 1924.

Miss Amy Maher,
Ohio Council on Women in Industry,
305 Commerce Guardian Building,
Toledo, Ohio.

DEAR MISS MAHER: I have been informed that considerable opposition has developed in your legislature to the passing of a minimum wage law for women.

One of the principal industries of California is that of canning fruits and vegetables. At the time the California minimum wage law was passed, more or less opposition to this law was manifested by the canners as well as other groups of employers of women and minors.

As you know, this law has been in operation for several years and I do not believe you could find a reputable canner or other large employer of women who would ask to have this law repealed. There is no question in the world but it has been of great benefit to women wage earners and it is my personal opinion that it has always been of decided benefit to the canning industry as a whole, for, while it has resulted in a very considerable increase in wages, it has given us greater efficiency, and, what is of greater importance, satisfied employees.

The statement is often made that the minimum wage becomes the maximum wage, but this is not the case so far as the operation of the law in California

is concerned. I think, if you were to take the trouble to look up statistics on the subject, it would be found that a large percentage of women employees in various lines of industry in California, receive considerably more than the minimum wage set by the Industrial Welfare Commission.

Opponents to minimum wage laws have also stated that this results in low paid positions being set aside for women and that men are able to take from women all of the better paid positions. I am sure that statistics will prove beyond any question that the minimum wage law has been most effective in equalizing wages paid to men and women for the same class of work.

The argument that all women's work is reduced to a flat scale and there is no incentive for a woman to seek a position in a new industry is also fallacious.

We have been exceedingly fortunate in the demonstration of the efficacy of the minimum wage law in California because the Industrial Welfare Commission has always listened to the employers' side and has avoided disturbance in the various industries when increasing wages by making those increases in steps that would easily permit of adjustment without creating any particular hardship on the employer.

I have no authority to speak for the other canners of California, but believe that the views I have expressed on this subject would be approved by the great majority of employers of women in the canning industry.

Yours very truly,

(Signed) E. E. CHASE, President.

THE LAUNDRYOWNERS' ASSOCIATION OF CALIFORNIA

California and Lafayette Streets

STOCKTON, CALIFORNIA

February 21, 1924.

Miss Amy Maher,
Ohio Council on Women in Industry,
305 Commerce Guardian Bldg.,
Toledo, Ohio.

DEAR MADAM: Having heard that it is your endeavor to obtain passage through your legislature of a Minimum Wage Law similar to the California law, and having had experience in this matter by reason of the number of employees in my laundry, which is 'Exclusive Laundry of this city, and in other laundries, especially by reason of the fact that I am at the present time the president of the State Laundryowners' Association, and with a desire to assist you in your endeavor, permit me to present the following:

I recognize that too often a worthy measure of this kind is opposed, and the opposition make statements not borne out by the facts.

We believe this law to be beneficial in California, and, although an employer, I would not want to go back to former conditions. I find that we obtain better help; that our help take a greater interest in their work, and that the class of employees is advanced by our present California law. The statement that women have been replaced by men and boys is untrue, that the wage is the lowest that can be paid, or that it brings the whole body of women's wages down to a low standard.

I believe that I am safe in asserting that in the Mercantile Industry in this state 61 per cent of the women workers receive \$17.00 per week and over, and that in the Laundry Industry 63 per cent receive \$17 per week and over, while in the Manufacturing Industry 51 per cent receive \$17 per week and over.

A combination of the three industries above named will show that out of approximately fifty two thousand women 58.9 per cent receive over the minimum wage.

It is not true that all the undesirable low wage paid positions are set aside for women, and that men have been able to take from women all of the better paid positions. Our laws have not rendered women helpless, and all women's work is not reduced to one flat scale. I believe that every state in the Union should adopt this Minimum Wage Law for several reasons as I believe it is not only beneficial to the employee, but also beneficial to the employer in this: That where the law

establishes a minimum rate, the employer is not met with competition by those who are always desirous of paying low wages, and the employee is benefited by receiving a liberal wage.

When we started our industry here approximately twelve years ago, the average wage was \$9 per week, and now the minimum wage is \$16 per week with no maximum. It creates a better feeling between the employer and the employee, and the result is a desire on the part of the employee to give the best service possible, and the result is that the employer is able to give his customers a better service and better quality of work.

I hope that you folks can see this in the same light as we do in California, and if you do, I am sure that you will never regret passing this law, as you will be fully paid by the benefits derived therefrom.

Wishing you success, I remain

Yours truly,

(Signed) H. M. LEVINSKY, President.

VIRDEN PACKING COMPANY

OAKLAND, CALIFORNIA

May 4, 1924.

Mrs. Katherine Edson,
Industrial Welfare Commission,
San Francisco, California.

DEAR MRS. EDSON: * * * When the Industrial Welfare Commission was first forced upon the canning industry we all felt it would ruin us, but after working under these conditions for a few years I am sure that all the canners will agree with me that we are getting better results and more work accomplished in less time than we were obtaining prior to the activities of the Industrial Welfare Commission. This naturally means better workmanship and better quality.

The efforts of the Industrial Welfare Commission have been similar to those of the Pure Food Regulations which, all of us must concede, have been very beneficial to the industry * * *

As stated before after eighteen years' experience in handling help in canneries, I assure you I would hesitate to try to estimate the value of the Industrial Welfare Commission * * *

With best wishes, we are

Very sincerely yours,

VIRDEN PACKING COMPANY,

(Signed) F. E. Laney, General Manager.

RETAIL MERCHANTS' ASSOCIATION

Affiliated with the San Francisco Chamber of Commerce

SAN FRANCISCO, CALIFORNIA

To Mr. George V. Sheridan, Executive Director of the Ohio Council of Retail Merchants, Columbus, Ohio.

February 20, 1924.

MY DEAR MR. SHERIDAN: At the last legislative session and as part of our Governor's so-called "Program of Economy" the budget for the Minimum Wage Commission was seriously threatened. At that time the members of the Dry Goods Association and also of our Board of Directors took a very vigilant stand on the matter, passing resolutions galore approving of the work of the Commission and of the law, and calling upon the Governor to give it adequate support. As a matter of fact, the budget was reduced, but largely through our efforts it did not suffer as seriously as was threatened.

At that time the expressions were uniform on the value of the law itself. The conviction was general that, while the \$16 a week minimum increased the cost of

operation, it was a cost that could be readily, as well as properly, passed to the public, and that it had accomplished the elimination of the necessity to compete with the poorest employer on his own ground in a way that no other method could accomplish. In other words, were there no law, with competition as keen as it is, the merchants would be forced against their own wishes to maintain the price levels of the less conscientious stores by holding down wages to their level. Under the operation of the law this element of low wage has been lifted out of the plane of competition entirely, and has therefore won the earnest approval of practically all our merchants, even of those who originally felt that it was a radical measure.

It was interesting also last year, when the Commission was considering the reduction of the minimum, to find that most of the merchants were opposed to such general reduction. The law has apparently done none of the things that the conservatives felt it would do. The minimum has not become the maximum, the efficiency of the workers has not deteriorated as a result, nor has it produced such an increase in cost of living as to make the increased wage of the marginal worker of no benefit.

February 26, 1924.

The question of the experience of the merchants under the operation of the California Minimum Wage Law has now been discussed with most of the leading merchants and with some of the technical and trade groups in our association.

The opinion seems to be universal that the law has operated in every way to the benefit both of the employees and the merchants themselves. No difficulty has been experienced in any way with the State Commission administering nor with those who assist the inspectors of the Commission in supervising the work in the stores.

Several of our members have agreed to write you individual letters giving you their experience more in detail. It seems necessary, therefore, only for me to express the general opinion of the merchants on the specific points you raise.

The setting of the minimum wage has in no way lessened the efficiency of the girls. In fact, the testimony seems to be that the efficiency of the employees has increased in the last few years, but this has arisen quite aside from the minimum wage to which the employees are very largely indifferent.

When the law was put into effect the stores of course had to increase the entire wage level throughout their organizations, but this has been done with a resulting increase of efficiency.

The inauguration and administration of the minimum wage law has not had any influence whatsoever on the question of unionization of store employees.

No connection can be seen between the minimum wage law and the reaction of the public on the propriety of the retail markup.

A test of the constitutionality of the California law is being made by one of the local manufacturers. It is understood that this is to come before the Supreme Court of the United States as a test case.

The merchants would feel very sorry should this law be thrown out of the statute books. They believe that the greatest boon to them is that it takes the question of the wages very largely out of competition and saves them from the necessity of holding wages down to the level of their hardest and shrewdest competitor.

Very truly yours,

RICHARD M. NEUSTADT, Managing Director.

RETAIL DRY GOODS ASSOCIATION OF SAN FRANCISCO

February 21, 1924.

Miss Amy Maher,
Ohio Council on Women in Industry,
305 Commerce Guardian Building,
Toledo, Ohio.

DEAR MADAM: We note that your organization is interested in having a minimum wage law passed through your legislature and we thought it might be interesting to you to know how it is working in California.

As you perhaps know we have had different minimums from time to time and when it arrived at \$16 per week some small faction of manufacturers endeavored to have it reduced, but our association took a firm stand against reduction for the reason that our experience had been that the higher the minimum resulted in a better class of employees until at the present day a very small percentage, in fact beginners are about the only ones who receive minimum wage, the others receiving much more than the minimum.

We think that the same experience can be cited by other industries, and whereas at first some thought that the minimum might become the maximum it has not worked out in that way but it has resulted in protecting many efficient workers who would today be receiving much less than the minimum were it not for this law.

Hoping that you will be successful in your endeavor in procuring the desired legislation, I remain

Yours truly,

(Signed) M. SAVANNAH, President.

SAMUEL LEASK

Dry Goods and Ladies' Garments

SANTA CRUZ, CALIFORNIA

February 21, 1924.

Miss Amy Maher,
Ohio Council on Women in Industry,
305 Commerce Guardian Bldg.,
Toledo, Ohio.

DEAR MADAM: I am taking the liberty of writing to you in connection with the effort being made to secure the enactment of a minimum wage law for women in the state of Ohio. I have been a member of the Minimum Wage Committee of the California Retail Dry Goods Association ever since the California minimum wage law went into effect and when this legislation was enacted had grave doubts of the effects which would follow. During the past eight years, however, my personal experience as an employer, and my observation of the operation of the minimum wage law in this state have led me to favor legislation such as we have in California.

The harmful effects which some of us anticipated have not resulted from the operation of this law. For instance, the legal wage rate of \$16 per week has not become the maximum or standard rate in any industry with which I am familiar. At the present time in the mercantile industry 61 per cent of the women workers receive \$17 per week and over, in the laundry industry 63 per cent receive \$17 per week and over and in the manufacturing industry over 50 per cent receive \$17 and over. Men have not been substituted for women workers as a result of this law, but, on the contrary, industries employing women have had an enormous development in this state since the law was enacted. There has never been a time in the history of the state when so many women were to be found occupying well paid positions of trust and responsibility as at present.

I am writing to you on this subject because I understand that statements are being made in your state which do not correspond with the facts. As previously stated, I approached this question with a strong bias against legal regulation of wages, and have changed my attitude as a result of study, observation and experience extending over a period of more than eight years. I may say that I have been an employer member of every Wage Board which has been called in the mercantile industry since the law went into effect, and that as president of the California Retail Dry Goods Association for two critical years when the law first went into effect, I had exceptional opportunities for observing its operation. In the mercantile industries employers in California are practically a unit in favor of this law and would strongly oppose any movement looking towards its repeal.

Yours very truly,

(Signed) SAMUEL LEASK,

Member of the Minimum Wage Committee
California Retail Dry Goods Association.

LOS ANGELES CHAMBER OF COMMERCE

128-132 South Broadway

LOS ANGELES, CALIFORNIA

February 27, 1924.

Miss Amy G. Maher,
Ohio Council on Women in Industry,
Toledo, Ohio.

DEAR MADAM: The Industrial Welfare Commission of California has called our attention to the fact that the Ohio Council on Women in Industry has been trying for a number of years to get a minimum wage law for women in your state, and have asked us to express an opinion as to the operation of the minimum wage law of California, so far as it has come under our knowledge.

I beg to say that the first year or two of this law presented many problems which troubled the manufacturers a great deal and were more or less irksome. However, the Industrial Welfare Commission of California has been composed of men and women of exceptional ability and intelligence and this Commission has so operated the law as to make it at the present time a very popular one with our manufacturers.

This was evidenced more than a year ago when the manufacturers of southern California petitioned the legislature and the Industrial Welfare Commission not to reduce the minimum wage, as might have been possible due to the reduction in living costs. The law has also been changed from time to time as the requirements of the manufacturers indicated that it should be changed, and we have heard little or no complaint from our manufacturers in the last two years concerning the law. In fact, we believe that the manufacturers generally feel that the law has stabilized conditions in female labor and has worked no hardship on the manufacturers as such.

It is the sentiment here that women in industry should have a minimum wage which will assure them of reasonably good living conditions and it actually affects the manufacturer very little, in that an employee who cannot earn the minimum wage or better is hardly a competent employee in any plant, and the minimum merely constitutes a protection to the women in that it assures them a decent living.

Perhaps California was exceptionally fortunate in its Industrial Welfare Commission and its high-class personnel, but in any event we are satisfied that the bulk of the manufacturers in California are not desirous of this law being taken off the statute books and are fully satisfied with its provisions.

Very truly yours,

LOS ANGELES CHAMBER OF COMMERCE,

(Signed) Frank Wiggins, Secretary.

EXCERPTS FROM OFFICIAL STENOGRAPHIC REPORT OF HEARING
IN LOS ANGELES.

DECEMBER, 1922.

MR. I. H. RICE: I appear as spokesman for the Merchants and Manufacturers Association of Los Angeles and the Employing Printers Association of Los Angeles. What I am about to say is the result of my very careful consultation with a great many manufacturers, which is that, as a matter of fact, we have no objection to the present minimum wage. As a further matter of fact, we have very little consideration for the matter of the minimum wage as a dollars and cents proposition, except that we want every working woman to have enough to live on decently and respectably and as an American woman should live. We believe, very sincerely, that our policy of good industrial relations and sound management will overcome many difficulties of dollars and cents in the wages paid; and I think I can speak very confidently of the feeling of a large percentage of the manufacturers of the city of Los Angeles when I say that the question of a minimum wage, being largely theoretical, must be established in the best judgment of the duly constituted body for that purpose. It is the law that it must be established, and we are quite willing that it should be established within all reason; and we would like to see it just a little bit more than liberal. That is my message from the Merchants and

Manufacturers Association and I think I speak for almost one hundred per cent of the manufacturers of the city of Los Angeles.

MR. W. L. STEVENS, President of the Laundrymen's Association of Southern California: I beg permission to speak for the laundrymen, not only of Los Angeles but of the entire southern part of California, from Fresno to San Diego. We feel that the present minimum wage is as low as it should be under present conditions. I am delegated to state to your honorable Commission that the laundrymen are one hundred per cent opposed to any reduction of the minimum wage at this time. We feel that the increased wages we are now paying over the wages once paid in the laundry industry are more than made up by the increased efficiency of our people and the type of people we are able to attract to our industry. As a matter of fact, we are paying considerably above your minimum wage now. Our average wage for female labor is way above that. But, for the sake of a few who might seize that opportunity if you lower the minimum, and bring in unfair competition, we hope in your best judgment you will not lower the minimum wage for the women in California.

MR. WM. FRANCIS IRELAND: I represent the cafeterias and bakeries and cafes of southern California. The cafes, restaurants and cafeterias are well satisfied with the present scale as a minimum. We find since the minimum was put in effect that better wages have been paid and that it has brought a better class of working women into our employ, and we have no desire to break down a proper living scale.

MR. E. A. HOLMES, Secretary of the Associated Apparel Manufacturers: We feel the investigation of your Commission shows that approximately the same cost of living prevails today as did at the time when you fixed the scale at \$16 a week minimum, and we do not feel at the present time that there should be any reduction or any change in that minimum. I wish to say that in our industry, which includes the manufacturers of men's, women's and children's apparel, including some seventy leading manufacturers of this city, approximately eighty-five per cent of all the women employees, receive much more than that minimum, in fact in many instances fifty per cent more.

MR. ALFRED E. ADAMS of the Retail Dry Goods Merchants Association: I desire to echo in substance all that has been said by the previous speakers, and to declare at this time that the members of the Retail Dry Goods Merchants Association have no desire whatever to see the minimum wage lowered.

WESTERN LAUNDRIOWNERS' JOURNAL.

Official Publication of the Executive Committee of the Laundryowners' Association of California. Minimum Wage Upheld by California Association.

June, 1923.

The laundryowners of California are to be congratulated on the stand taken on the minimum wage law for women at the state convention in Riverside.

Declaring that a minimum wage scale for women employees is a just measure and endorsing the present scale for laundry employees in California, the Laundryowners' Association of California has pledged itself to do everything in its power to maintain that scale should the minimum wage law of California be declared unconstitutional, as a result of the recent decision by the United States Supreme Court which held the minimum wage law of the District of Columbia is invalid.

This action was taken in a resolution passed by unanimous vote at the twelfth annual convention of the association held at Riverside May 16-20, and was one of the outstanding features of the meeting.

The passage of the resolution is especially significant as eastern laundryowners have taken the opposite stand erroneously believing, the California laundryowners contend, that the abolishment of the minimum wage will benefit the laundry industry.

The attitude assumed by the California state association is merely a reflection of that taken by local and district organizations throughout the state.

MINIMUM WAGE LAW DECISION PRESENTS SERIOUS SITUATION.

Western Laundryowners' Journal, Official Publication of the Executive Committee of the Laundryowners' Association of California.

May, 1923.

A very large percentage of the cost of production in the laundry industry is the cost of labor, or the pay roll cost. The laundryowner that is able to hire help at a great deal lower figure than his competitor can sell his goods at cut rates and still make a profit; taking this profit out of the labor, it is true, but nevertheless being able to compete on an unfair basis with the competitor who believes in paying the proper wage and having the proper working conditions for his employees. The present minimum wage law has, in fact, prohibited this sort of procedure in that it has set the minimum wage sufficiently high for the employees to live decently, and still reasonable enough so that the laundryowner can sell his product to the public at a price which they can afford to pay. This condition has resulted in fair competition and in attracting a better class of employees to the laundry industry. It is a matter of record that under the minimum wage law the laundry industry has been able to have the best paid help of any similar group in industry, and has been more free from labor troubles than any time during the life of the industry in the state.

While it is true that at first the laundryowners looked with suspicion upon minimum wage legislation and laws regulating the hours of work, still it is a fact that the practical application of these same laws has proved, without doubt, of tremendous benefit to the industry, and to all engaged in it, from the owner down to the newest employee on the pay roll, and has made it possible to give the public first class work produced under highly sanitary conditions by satisfied employees.

ANNUAL REPORT

ON THE

Building and Loan Associations

OF THE

State of California

BY THE

BUILDING AND LOAN COMMISSIONER

In accordance with an Act of the Legislature, approved April 5, 1911, to
His Excellency, Friend Wm. Richardson, Governor
of the State of California.

SEPTEMBER 1, 1923.



CALIFORNIA STATE PRINTING OFFICE
FRANK J. SMITH, Superintendent
SACRAMENTO, 1923

REPORT

OF THE

BUREAU OF BUILDING AND LOAN SUPERVISION.

OFFICE OF THE BUILDING AND LOAN COMMISSIONER,

SAN FRANCISCO, September 1, 1923.

To His Excellency, FRIEND WM. RICHARDSON,
Governor of California,
SACRAMENTO, CALIFORNIA.

SIR: Pursuant to the requirements of section 5 of the "Building and Loan Commission Act" the thirtieth annual report, covering the activities of this department for the seventy-fourth fiscal year of the state, ended June 30, 1923, is respectfully submitted for your consideration.

The tabulations and calculations presented are compiled from the last received reports of 115 associations, all but seven of which had been in active operation for more than twelve months, as of the close of the fiscal year.

Aside from those represented by the tabulations, there are 15 other associations, mostly licensed for less than six months, the status of which, as of June 30, is not included in the calculations because of the short period of their operation, thus making an aggregate of 130 active domestic associations.

The figures presented herein are indicative of a more general appreciation of the benefits of a financial system that appeals to, and should stand closer to the common people—the wage earner and the salaried employee—than any other class of financial institution yet devised. It does not foster trusts, combinations or speculative schemes; its field of operations is local; its results beneficial; its mission the accumulation of the savings of the thrifty plain people; the enrichment of the community; the fostering of that most valuable asset of the nation, the "American Home" that makes for contentment, public spirit and peaceful lives in every community.

The building and loan plan of investment addresses itself particularly to those in need of encouragement and self-help; it encourages savings, thrift and persistent effort, which are the foundation of success in any and every calling, and these and home ownership go hand in hand.

The accumulation of the savings of the shareholders and investors, during the period just closed, has resulted in an increase in the assets of the associations of \$20,537,698.65, and the reported making of 7291 loans for new construction, mostly for new homes, bringing the aggregate reported construction, since the organization of this department, to 67,529 separate buildings, which, if all were grouped in one locality, would embrace a city of very respectable proportions.

During the past fiscal year twenty-two new associations were licensed, and one small association, in a northern county liquidated voluntarily

because of lack of proper support in a limited field of operation, thus making a net gain of 21 and increasing the number on the active roll from 109 to 130, or a gain of 19.26 per cent. The names, locations and dates of licensing are shown under the heading of "Domestic Associations." Two other new associations have already been licensed since the close of the seventy-fourth fiscal year.

Of the 115 associations, the reports of which are embraced in the tabulations, 56 have a paid-in guarantee capital and 59 operate on the mutual plan.

Forty-three associations, mostly mutuals, continue the use of the "serial plan" in dealing with their installment shares, while all others use the permanent or "Dayton" plan for both installment shares and investment certificates.

The wonderful increase in the assets during the past year, as compared with previous years, is best visualized by consulting the title "Changes in Assets since 1910," where it will be observed that the increase of \$20,537,698.65 is more than double the increase in any previous year, and brings the tabulated assets up to \$85,270,458.70, and if to this are added the present assets of the 13 new associations in operation less than six months—and not included in the tabulations—amounting to \$1,010,313.12, together with the California assets of the "Western Loan and Building Company" of Salt Lake City, Utah, \$2,101,450.19, we have an aggregate of \$88,382,222.01 as the gross assets of the state.

The following schedule shows the distribution of the tabulated assets of the 26 counties in which the 115 associations are located, and the number reporting from each county:

DISTRIBUTIONS OF ASSETS BY COUNTIES.

Counties	Associations reporting	Assets	Increase	Decrease
Alameda.....	8	\$3,933,047 27	\$1,253,265 31	
Fresno.....	2	308,246 21	47,892 55	
Humboldt.....	1	29,033 70	3,156 62	
Kern.....	2	813,646 96	55,406 40	
Lassen.....				\$7,219 09
Los Angeles.....	28	37,243,828 68	8,081,552 11	
Madera.....	1	116,616 90	29,139 06	
Marin.....	3	247,375 65		6,116 19
Merced.....	1	256,978 63	47,219 20	
Napa.....	1	495,774 50	58,861 71	
Orange.....	4	2,924,361 51	545,433 36	
Placer.....	1	105,992 96	16,541 34	
Riverside.....	4	464,998 89	91,606 71	
Sacramento.....	1	887,961 70	146,154 40	
San Bernardino.....	8	4,564,435 69	952,255 48	
San Diego.....	5	890,220 71	93,799 45	
San Francisco.....	17	7,121,203 84	1,142,631 29	
San Luis Obispo.....	2	517,770 88	114,498 91	
San Joaquin.....	5	5,817,808 48	1,531,629 37	
San Mateo.....	2	782,052 18	98,264 53	
Santa Barbara.....	2	3,458,312 55	1,067,684 28	
Santa Clara.....	7	11,638,728 32	4,519,798 85	
Santa Cruz.....	1	260,008 04	171,368 83	
Sonoma.....	2	244,286 67	55,788 19	
Stanislaus.....	1	56,033 24	56,033 24	
Tulare.....	3	822,852 70	122,043 66	
Ventura.....	3	1,268,881 84	249,009 08	
Totals.....	115	\$85,270,458 70	\$20,551,033 93	\$13,335 28
Net increase.....			\$20,537,698 65	

From the foregoing it will be noticed that the number of counties represented by the tabulations remains the same as at the date of last report, one county, Lassen, being eliminated by the liquidation above referred to, and one, Stanislaus, added to those reporting.

Notwithstanding the fact that 22 new associations have been formed and licensed during the past year, only one is really located north of the latitude of the San Francisco Bay District, even though there are many localities of importance in the northern part of the state that would be materially benefitted, if local enterprising and public spirited residents could be induced to take an active interest in the formation and conduct of live associations in their respective localities.

The "reserve and undivided profits" shows an increase of \$149,842.31 raising this factor to \$2,089,602.89, which with the "guarantee capital and its surplus reserve" of \$4,750,361.92 provides a protection to the installment and full-paid shareholders and to the investment certificate holders equal to 10.4 per cent of the investment liability to those particular classes, a gain of one per cent in excess of the percentage for 1922.

The real estate held by 39 associations represents 134 separate pieces, with a book value of \$740,373.21, or 0.868 per cent of the gross assets, an increase of \$101,391.79, of which \$348,515.00 is represented by the office buildings, and lots on which to build, owned by 13 separate associations.

Regarding the question of the acquisition of office buildings, the policy now is not to permit a mutual association to invest in such beyond the amount of its accumulated reserve, nor a guarantee capital association beyond the amount of its paid in guarantee capital and surplus reserve.

The percentages of increase in each of twenty different features of the operations for the past year is represented by the following schedule:

PERCENTAGES OF INCREASE.

	Per cent
In assets.....	31.72
In loans.....	32.36
In money in office and bank.....	37.87
In guarantee capital.....	54.82
In dues—installment shares.....	25.27
In paid-up shares—principal.....	17.31
In investment certificates—principal.....	41.33
In reserve and undivided profits.....	7.73
In borrowed money.....	50.00
In incomplete loans—due borrowers.....	102.49
In real estate—office buildings.....	11.54
In other real estate owned.....	19.97
In number of shareholders—11,779 or.....	27.29
In number of other investors—12,435 or.....	60.14
In number of borrowers.....	25.67
In number of new building loans.....	90.03
In number of installment shares.....	29.62
In number of full paid shares.....	15.02
In number of investment certificates.....	38.34
In number of new associations.....	19.26

The receipts from shareholders and investors total \$37,610,512.69 or 44.10 per cent of the tabulated gross assets, and the disbursements on account withdrawals and maturities aggregate \$24,826,272.35, of which \$3,587,124.49 was on account of dividends and profits apportioned, and the balance invested capital refunded—in all the equivalent of 46.50 per cent of the gross liability to shareholders and investors at the beginning of the year.

Fifteen different loaning rates were reported as being in use during the year, varying from 6 to 12 per cent, depending largely on locality, security and funds available for loaning purposes, the mean average of all of which is 8.360 per cent.

The reported interest collections appear as 7.965 per cent of the average loans in force for the year—indicating that much the larger volume of the loans were at a rate less than the above mean rate—and based on the same average loans the approximate gross income was 8.132 per cent, and the operating expenses, exclusive of taxes were 1.378 per cent or 16.945 per cent of the gross income, then by including the taxes the entire cost of operation is raised to 1.629 per cent or 20.03 per cent of the approximate gross income.

CHANGES IN ASSETS SINCE 1910.

The changes in assets, as well as in the total roll and number reporting since 1910, are as follows:

Years	Total roll	Number reporting	Assets	Increase
1910.....	113	107	\$21,255,176 49	\$1,027,060 09
1911.....	105	96	23,340,012 38	2,084,835 89
1912.....	107	91	24,866,571 97	1,526,559 59
1913.....	98	93	28,316,021 97	3,449,450 00
1914.....	97	92	29,515,762 57	1,199,740 60
1915.....	97	89	30,441,084 03	925,321 46
1916.....	96	89	32,794,018 18	2,352,934 15
1917.....	91	86	35,928,446 84	3,134,428 66
1918.....	90	86	37,120,998 91	1,192,552 07
1919.....	90	85	38,374,331 91	1,253,333 00
1920.....	99	87	47,851,294 44	9,476,962 53
1921.....	100	96	56,496,548 56	8,645,254 12
1922.....	112	102	64,732,760 05	8,236,211 49
1923.....	132	115	85,270,458 70	20,537,698 65

The largest increase in the assets of a single association was \$2,078,317.30 or 89.5 per cent. Two show an increase of \$1,528,209.62 and \$1,007,708.59 respectively, and 7 show an increase of more than \$500,000 each.

The large increase in the assets is accompanied by a corresponding increase in the several classes of shares and certificates of investment, the aggregate of the former being 135,406 of which 117,607 were installment and 14,277 full-paid, while that of the certificates is 80,951.

The reported number of shareholders totals 54,930, a gain of 11,779, and the number of certificate holders appear as 33,109 or a gain of 12,435. The aggregate of members and investors amounts to 88,039 of which 51,019 are male and 37,020 female.

The schedule of "Changes in Assets and Liabilities" features the changes that have taken place during the past year in the various classes of both assets and liabilities. From this it will be noted that "Bonds owned" and "Other assets" each show small decreases while every other feature shows an increase, with "loans on mortgages and shares" leading with a gain of \$19,670,054.46, which, after allowing for the increase of \$2,296,832.67 in the amount due borrowers on "Loans Incomplete" is the result of an increased investment by shareholders and investors of \$1,469,345.69 in "Guarantee capital stock"; \$3,904,972.52 in "Installment shares"; \$2,279,138.75 in "Full-paid shares"; \$8,826,313.23 in "Investment Certificates," together with \$813,029.29 in money borrowed on "Bills payable."

DOMESTIC ASSOCIATIONS.

Active Roll June 30, 1922.....	109
New associations licensed.....	22
Rialto Building and Loan Association, Rialto, July 22, 1922. Harbor Building and Loan Association, Wilmington, September 5, 1922. Torrance Mutual Building and Loan Association, Torrance, September 22, 1922. American Building and Loan Association, Los Angeles, October 3, 1922. American Loan Society, Los Angeles, October 25, 1922. Lodi Building and Loan Association, Lodi, November 20, 1922. Wilshire Building and Loan Association, Los Angeles, December 1, 1922. State Building and Loan Association, Stockton, December 1, 1922. Glendale Building and Loan Association, Glendale, December 18, 1922. Peninsula Building and Loan Association, San Mateo, December 19, 1922. National Building and Loan Association, Huntington Beach, January 5, 1923. Berkeley Guarantee Building and Loan Association, Berkeley, January 9, 1923. Golden State Building and Loan Association, Glendale, January 16, 1923. Mutual Building and Loan Association, Fullerton, January 19, 1923. Crown Building and Loan Corporation, Pasadena, February 10, 1923. Capital Building and Loan Association, Sacramento, February 15, 1923. California Guarantee Building and Loan Association, Richmond, March 5, 1923. Angelus Building and Loan Association, Los Angeles, March 14, 1923. Santa Ana Building and Loan Association, Santa Ana, April 4, 1923. American Mutual Building and Loan Association, Redondo Beach, April 14, 1923. San Francisco Building and Loan Association, San Francisco, May 5, 1923. Northwestern Building and Loan Association, Tiburon, June 14, 1923.	
Retired by voluntary liquidation.....	131
Honey Lake Building and Loan Association, Susanville.....	1
Active Roll June 30, 1923.....	130
In liquidation.....	2
Continental Building and Loan Association, San Francisco. Mission Home and Loan Association, San Francisco.	
Total roll.....	132
Number of tabulated reports.....	115
Number of supplemental reports.....	13
Number not reporting.....	2

The 13 associations not included in the tabulations have been in active business less than six months each, and while their assets aggregate \$1,010,313.12, with 1,286 members and investors and 20,445 shares and certificates reported as in force, the expenses of organization and promotion have been so out of proportion to the limited income possible, that to have included them in the regular tabulations would have materially affected the percentage calculations illustrating the business of those in operation for a full term. The condensed statements of assets and liabilities only, of each, will be found in the Appendix immediately following those of the 115 associations regularly tabulated.

FOREIGN ASSOCIATIONS.

The Western Loan and Building Company of Salt Lake City is the only foreign association thus far licensed for the transaction of business in this state, the condensed report of which appears on the last page of the Appendix, following which is a summary showing its business in California to include 4716 shareholders with \$632,158.72 to their credit, 810 borrowers with 821 loans in force of a net value of \$2,098,297.92 and real estate with a book value of \$3,152.27. Two hundred fifty-two of its note and mortgages, of net value of \$520,100 were on deposit with this department, as a guarantee for the fulfillment of its contracts with investors in its shares, under the requirements of section 646 of the Civil Code.

The tabulations of the 115 domestic associations do not include any portion of the business of this association, but its assets are included in the determination of the annual license fees for the support of this office and assessed and paid accordingly.

ASSETS AND LIABILITIES.

Assets.

Loans on mortgages	\$80,446,985	89
Arrearages	182,645	30
Cash in office and bank	2,780,80	84
Real estate owned—office building	348,515	00
Other real estate owned	391,858	21
Furniture and fixtures	114,403	87
Advances—ledger accounts	308,231	31
Bonds owned	685,196	58
Other assets	14,541	70
Total assets	\$85,270,458	70

Liabilities.

Guarantee stock—capital	\$4,149,504	24
Guarantee stock—surplus reserve	600,857	68
Installment shares—dues	19,353,137	41
Installment shares—profits	3,733,687	33
Paid-up and prepaid shares—capital	5,440,122	96
Paid-up and prepaid shares—dividends	522,260	14
Investment certificates—principal	30,181,249	04
Investment certificates—dividends	1,089,172	90
Advance payments	79,917	96
Overdrafts and bills payable	2,439,251	23
Reserve and undivided profits	2,089,602	89
Loans due and incomplete	4,536,744	35
Sundry ledger accounts	813,585	66
All other liabilities	241,374	91
Total liabilities	\$85,270,458	70

RECEIPTS AND DISBURSEMENTS.

Receipts.

Cash balance from last report	\$2,015,563	21
Guarantee stock	832,305	87
Installment shares—dues	11,827,340	01
Paid-up and prepaid shares—dues	5,794,351	45
Investment certificates	19,156,515	36
Interest	5,674,481	44
Premiums	31,596	07
Fines	17,010	55
Fees	97,687	56
Loans repaid	20,461,785	24
Overdrafts and bills payable	4,166,219	82
Advances repaid—ledger accounts	2,007,194	78
Real estate sold	438,232	40
Bonds sold	1,087,661	51
All other receipts	211,703	14
Total receipts	\$73,819,648	41

Disbursements.

Overdrafts and bills payable	\$3,399,614	99
Loans and mortgages and shares	37,990,995	58
Interest paid	135,973	11
Dividends on guarantee stock	414,642	56
Dues repaid—installment shares	7,965,649	41
Profits repaid—installment shares	1,182,105	32
Paid-up and prepaid shares—capital	2,880,093	68
Paid-up and prepaid shares—dividends	812,161	14
Investment certificates—principal	10,393,404	77
Investment certificates—dividends	1,178,215	47
Advances—ledger accounts	1,744,563	35
Real estate acquired	607,300	76
Bonds purchased	1,022,768	19
Salaries	490,778	09
Taxes	179,529	22
Other expenses	496,300	32
All other disbursements	147,471	61
Balance—cash in office and bank	2,778,080	84
Total disbursements	\$73,819,648	41

CHANGES IN ASSETS AND LIABILITIES.

	Increase	Decrease
Assets.		
Loans on mortgages and shares	\$19,670,054 46	
Arrearages	17,415 30	
Cash in office and bank	763,143 07	
Real estate—office building	36,172 92	
Real estate owned	65,218 87	
Furniture and fixtures	43,836 02	
Advances—ledger accounts	7,976 17	
Bonds owned		\$53,461 50
Other assets		12,656 66
Net increase	\$20,537,698 65	
Liabilities.		
Guarantee stock—capital	\$1,469,345 69	
Guarantee stock—surplus reserve	55,815 22	
Installment shares—dues	3,904,972 52	
Installment shares—profits	110 476 12	
Paid-up and prepaid shares—capital	2,279,138 75	
Paid-up and prepaid shares—dividends	95,064 70	
Investment certificates—principal	8,826,313 23	
Investment certificates—dividends	312,212 97	
Advance payments	4,466 02	
Overdrafts and bills payable	813,029 29	
Reserve and undivided profits	149,842 31	
Loans due and incomplete	2,296,832 67	
Sundry ledger accounts	124,401 40	
All other liabilities	95,787 76	
Net increase	\$20,537,698 65	

LOANS, INVESTMENTS, PROFITS AND RESERVES—BY COUNTIES.

Counties	Loans	Guaranteed capital and surplus	Other invested capital	Profits apportioned and unpaid	Reserve and undivided profits
Alameda	\$3,685,231	\$218,710	\$2,869,895	\$274,132	\$67,264
Fresno	278,924	20,982	173,625	37,127	4,396
Humboldt	29,000		19,803	3,526	1,564
Kern	793,267		626,046	88,106	39,229
Los Angeles	34,964,266	3,206,194	28,490,043	1,510,386	717,854
Madera	114,088		79,082	22,826	3,858
Marin	227,186		202,318	29,867	10,579
Merced	252,665		187,380	47,053	7,046
Napa	485,617		383,510	93,339	7,919
Orange	2,832,000	124,737	1,943,235	191,824	59,194
Placer	102,925		56,676	12,720	3,402
Riverside	456,999	11,515	396,157	20,699	8,533
Sacramento	849,205		777,588	65,143	44,952
San Bernardino	4,333,313	293,485	3,561,206	403,760	80,163
San Diego	851,213	21,000	640,080	104,080	17,953
San Francisco	6,487,929	243,960	4,852,505	616,806	452,707
San Luis Obispo	511,229		398,602	78,374	10,283
San Joaquin	5,479,351	148,024	4,733,302	620,560	156,612
San Mateo	730,790		560,065	79,072	36,648
Santa Barbara	3,348,686	119,503	2,907,233	252,923	41,524
Santa Clara	11,098,615	238,970	9,203,972	556,118	254,093
Santa Cruz	259,298	29,374	182,462	589	1,408
Sonoma	231,165	13,077	187,111	26,994	4,628
Stanislaus	50,674	25,425	19,384	335	
Tulare	770,245		576,126	139,126	24,362
Ventura	1,223,104	35,385	947,092	70,334	33,431
Totals	\$80,446,985	\$4,750,361	\$64,974,498	\$5,345,119	\$2,089,602

STATISTICAL INFORMATION.

Number of members—Male, 33,088; female, 21,842; total	54,930
Number of investors—Male, 17,931; female, 15,178; total	33,109
Total number of members and investors	88,039
Average investment, including accumulated earnings	\$852.68
Number of borrowers	34,077
Average amount of loan to each	\$2,360.74
Number of new real estate loans for year	12,372
Number of new shares loans for year	1,230
Number of loans for building purposes for year	7,291
Total number of building loans to date	67,529
Number of loans for improving old buildings	1,392
Percentage of building loans to real estate loans	58.93%
Percentage of new loans to loans in force	47.22%
Percentage of loans repaid during year	22.54%
Mean average of all rates of interest	8.360%
Interest collections reported to average loans in force	7.965%
Apparent gross income to average loans in force	8.132%
Apparent gross income to dues capital	8.867%
Shares in force at last report	588,464
Shares issued during year	268,904
Shares cancelled during year	133,498
Shares in force at this report	723,870
Net gain—installment shares	117,607
Net gain—full-paid shares	14,277
Investment certificates in force at last report	210,851
Certificates issued during year	155,374
Certificates cancelled during year	74,423
Certificates in force at this report	291,802
Net gain in number of certificates	80,951
Number of associations owning real estate	39
Number of pieces of real estate owned	124
Number of associations owning office buildings and lots	13
Book value of office buildings and lots	\$348,515.00
Book value of other real estate owned	391,858.21
Reserve and undivided profits	2,089,602.89
Guarantee capital and surplus	4,750,361.92

NET PROFITS.

Net profits reported for year	\$4,661,188.78
Percentage to average loans in force	6.503%
Average for past ten years	6.998%
Percentage of profits to average investment	7.023%
Average for past ten years	7.506%

DIVIDENDS.

The dividends reported as apportioned to installment shares represent 19 different rates, varying from 4½ to 12 per cent. The mean average of all is	7.570%
Apportioned to installment shares	\$1,332,945.09 or 6.333%
Apportioned to full-paid shares	935,820.51 or 6.477%
Apportioned to investment certificates	1,495,207.37 or 5.593%
Apportioned to guarantee capital	430,846.31 or 10.000%
Total dividends reported	\$4,194,819.28

The foregoing percentages are based on the average investment in each class for the entire year.

SALARIES, TAXES AND OTHER EXPENSES.

The amounts reported as disbursed for each of the above features, and the percentages to the average loans in force for the year appear as follows:

The salaries paid are reported as	\$490,778.09 or 0.685%
The taxes paid are reported as	179,559.22 or 0.251%
The other expenses were	496,300.32 or 0.693%
Making a gross operating expense of	\$1,166,637.63 or 1.629%
This percentage for 1922 was	1.445%

OPERATING EXPENSES TO AVERAGE LOANS.

Eliminating the element of taxes, an element over which the management of the several associations have no control, the *real* expense of operation for the past two years will be:

	Percentage for 1923	Percentage for 1922
Percentage cost for salaries.....	0.685	0.665
Percentage of other expenses.....	0.693	0.675
A true percentage cost of.....	1.378	1.340
An increase of.....	.038	

OPERATING EXPENSES TO DUES CAPITAL.

	Percentage for 1923	Percentage for 1922
Percentage cost for salaries.....	0.777	0.741
Percentage of other expenses.....	0.783	0.753
Cost of operation on this basis an increase of.....	1.560 .066	1.494

GROSS INCOME AND PERCENTAGE OF EXPENSES TO INCOME.

	Percentage for 1923	Percentage for 1922
Percentage of net profits.....	6.503	6.840
Percentage of taxes.....	0.251	0.105
Percentage of operation.....	1.378	1.340
Percentage of apparent gross income.....	8.132	8.285
Ratio of operation to income.....	16.945	16.174
An increase of.....	.771	
Based on the "Dues Capital"—		
The apparent gross income is.....	8.867	9.015
And ratio of operation to income.....	17.595	16.572
An increase of.....	1.023	

The status of the two associations listed as being in liquidation remains virtually the same as at last report—the inability to realize satisfactorily upon real estate held delaying the final closing of their affairs.

During the seventy-fourth fiscal year "Agents and Solicitors Licenses" were issued to 235 local and traveling solicitors, under the provisions of section 15a of the Building and Loan Commission Act, to solicit for loans and for the sale of shares and certificates, of which 83 were issued at the request of the "Western" of Salt Lake City, Utah, and 152 at the request of 16 California associations, of which 51 were issued to one association. Four were canceled because of removal from the state or because of engaging in other business.

Under the provisions of section 646 of the Civil Code, as amended by amendment effective August 17, 1923, it becomes imperative for associations formed under the laws of any other state, doing business in this state, to so modify their contracts of all kinds, and their methods of business in this state, as to conform to the laws and practices governing associations formed under the California laws, irrespective of the methods

and practices governing their business in their own and other states, thereby simplifying the work of future supervision of their business in this state to a very large extent.

CONCLUSION.

Immediately following, in the published report, will be found the names and addresses of the several secretaries; a statement showing the receipts of the department for the fiscal year together with the salaries and expenses incurred for its support, and the usual Appendix comprising the annual statement of each of the 115 associations embraced in the tabulations, in condensed form, as of the close of its fiscal year, all arranged in alphabetical order, both as to location and names of associations therein; following which is an Extra Appendix giving the assets and liabilities of each of the 13 new associations in operation less than six months, arranged in similar order, closing with the last report of the foreign association transacting business in the state and the existing laws, both for the government and supervision of associations.

Respectfully submitted.

GEO. S. WALKER,
Commissioner.

SECRETARIES AND THEIR LOCAL ADDRESSES.

Location	Name	Address
Alameda	J. L. Delaney	Cor. Park street and Central avenue.
Alhambra	J. Homer Hough	219 West Main street.
Anaheim	S. P. Seiersen	114 North Lemon street.
Anaheim	Fred A. Backs, Jr.	222 East Center street.
Bakersfield	Arthur S. Crites	First Bank of Kern.
Bakersfield	L. S. Robinson	First National Bank Building.
Berkeley	Donald P. Wingate	First National Bank Building.
Berkeley	F. R. Peake	2045 Shattuck avenue.
Beverly Hills	H. C. Clarke, Jr.	1415 Burton way.
Burbank	J. J. King	125 West San Fernando boulevard.
Chino	Ralph C. Homan	380 Sixth street.
Corona	John P. Key	520½ Main street.
Cucamonga	G. P. McCorkle	First National Bank.
Culver City	Chas. E. Shillito	Culver City.
Elsinore	R. N. Kirkpatrick	Elsinore.
Esccondido	H. L. Gongwer	Care City Clerk's Office.
Fortuna	C. A. Friedenbach	Care Friedenbach Brothers.
Fresno	Edwin M. Einstein	1251 Broadway.
Fresno	Herbert Levy	1233 Broadway.
Fullerton	H. L. Parry	107 West Commonwealth street.
Glendale	O. A. Danielson	212½ West Broadway.
Glendale	Chas. N. Elder	104 East Broadway.
Hemet	Burdette Raynor	Chamber of Commerce Building.
Huntington Beach	John I. Hinkle	230 Main street.
Livermore	H. J. Callaghan	First National Bank.
Lodi	W. E. Taylor	5 West Pine street.
Long Beach	Frank J. Parr	347 American avenue.
Long Beach	Edith R. Williams	218 Farmers and Merchants Bank Building.
Long Beach	C. R. Lough	First and Locust streets.
Long Beach	M. N. Stevens	First and Pacific streets.
Los Angeles	S. E. Beach	228 South Spring street.
Los Angeles	H. E. Spieker	1047 South Hill street.
Los Angeles	W. T. Moore	3706 Whittier boulevard.
Los Angeles	G. H. Wadleigh	601 South Hill street.
Los Angeles	C. H. Lee	601 South Hill street.
Los Angeles	G. H. Beesemyer	6364 Hollywood boulevard.
Los Angeles	W. A. Bonyne	Commercial National Bank.
Los Angeles	R. Holtby Myers	740 South Spring street.
Los Angeles	O. R. Hansen	215 Merchants National Bank.
Los Angeles	Julius H. Martin	431 West Fifth street.
Los Angeles	C. Howard Wade	722 South Spring street.
Los Angeles	Wm. R. Gibbon	3904 West Sixth street.
Madera	E. M. McCardle	Madera Abstract Company.
Merced	J. H. Simonson	448 Seventeenth street.
Mill Valley	Paul Helmore	P. O. Box 575.
Modesto	Leroy E. Meeker	1024 "I" street.
Napa	John N. Mount	112 First street.
Newcastle	John Wallace	Pioneer Fruit Company.
Oakland	Miss H. L. Kruger	563 Sixteenth street.
Oakland	F. H. Clark	440-444 Seventeenth street.
Oakland	R. R. Read	812 Broadway, Room 88.
Oakland	W. S. Gould	355 Twelfth street.
Oceanside	Malon Littlefield	Care C. R. McCormick Lumber Company.
Ontario	J. O. Henderson	235 N. Euclid avenue.
Orange	Osman Pixley	Bank of Orange Building.
Oxnard	J. L. Howland	352 "A" street.
Palo Alto	Miss D. Baugh	259 University avenue.
Pasadena	A. J. Morris	170 E. Colorado street.
Pasadena	Lee C. Reed	34 North Marengo street.
Pasadena	W. M. Trask	556 East Colorado street.
Pasadena	E. D. Hill	18 North Marengo street.
Paso Robles	Lyman Brewer	1336 Spring street.
Petaluma	F. A. Cromwell	Petaluma National Bank Building.
Pleasanton	T. H. Silver	Bank of Pleasanton.
Pomona	Paul Endicott	261 South Thomas street.
Pomona	W. D. Frederick	260 S. Thomas street.
Porterville	C. O. Premo	206 Putnam avenue.
Redlands	J. Warren Smith	Fifth and Citrus streets.
Redondo Beach	D. L. Seaton	American Bank Building.
Redwood City	H. W. Schaberg	99 Broadway.
Rialto	E. W. Preston	First National Bank.
Richmond	Ira R. Vaughn	420 Macdonald avenue.
Riverside	Frederick Smith	668 Main street.
Sacramento	Harry S. Wanser	1010 Eighth street.
Sacramento	Frank Hickman	724 J street.
San Bernardino	Virgil Pinkley	474 Court street.
San Bernardino	O. C. Rogers	367 E street.
San Diego	James G. Cash	Owl Drug Building.
San Diego	R. E. Hegg	940 Third street.
San Diego	Geo. D. Easton	343 Spreckels Theater Building.
San Francisco	R. B. Stumpf	4749 Third street.

SECRETARIES AND THEIR LOCAL ADDRESSES—Continued.

Location	Name	Address
San Francisco.....	R. L. Handy.....	206 Hearst Building.
San Francisco.....	Wm. E. Bouton.....	255 Montgomery street.
San Francisco.....	Fremont Wood.....	405 Pine street.
San Francisco.....	B. Fedde.....	995 Market street.
San Francisco.....	R. F. Cassidy.....	1202 Merchants Exchange Building.
San Francisco.....	C. G. Hinds.....	282 Bush street.
San Francisco.....	E. H. Brendel.....	623 Mills Building.
San Francisco.....	N. Steinberger.....	715 Clunie Building.
San Francisco.....	B. M. Gunzburger.....	1933 Ellis street.
San Francisco.....	W. S. Pardy.....	550 California street.
San Francisco.....	D. A. Steinbaugh.....	1438 Quesada avenue.
San Jose.....	H. S. Kittredge.....	94 North First street.
San Jose.....	Roley S. Kooser.....	70 West San Antonio street.
San Jose.....	Willard B. Rice.....	248 South First street.
San Jose.....	C. H. Johnson.....	12 North First street.
San Jose.....	Allen Rudolph.....	81 West Santa Clara street.
San Luis Obispo.....	M. Lewin.....	792 Monterey street.
San Mateo.....	Ella S. Irving.....	220 Second avenue.
San Mateo.....	Joseph B. Gordon.....	318 B street.
San Rafael.....	L. A. Lancel.....	713 Fourth street.
Santa Ana.....	O. M. Robbins.....	115 West Fourth street.
Santa Ana.....	Cotton Mather.....	111 West Third street.
Santa Barbara.....	J. M. Abbott.....	1014 State street.
Santa Barbara.....	Lloyd I. Tilton.....	County National Bank and Trust.
Santa Clara.....	F. O. Roll.....	1129 Franklin street.
Santa Cruz.....	Harry E. Murray.....	8 Cooper street.
Santa Monica.....	J. D. Rishell.....	221 Santa Monica boulevard.
Santa Paula.....	H. H. Youngken.....	109 South Mill street.
Santa Rosa.....	C. D. Barnett.....	629 Fourth street.
Sausalito.....	John J. Ross.....	36 Princess street.
Stockton.....	A. M. Noble.....	11 South Hunter street.
Stockton.....	F. W. Wurster.....	404 East Market street.
Stockton.....	Howard Hammond.....	18 North San Joaquin street.
Stockton.....	C. E. Littlehale.....	36 South San Joaquin street.
Tiburon.....	Allen W. Dayton.....	Tiburon.
Torrance.....	J. L. King.....	First National Bank.
Tulare.....	W. E. Anderson.....	Theater Building.
Tulare.....	J. L. Wilder.....	211 E. Kern street.
Upland.....	M. H. Bordwell.....	267 East Ninth street.
Ventura.....	Scott McReynolds.....	Carne Building.
Visalia.....	C. L. Johnson.....	125 North Court street.
Whittier.....	W. H. Kimball.....	113 North Greenleaf avenue.
Whittier.....	M. R. Allen.....	116 West Philadelphia street.
Wilmington.....	Carl E. Earl.....	Wilmington.
Wilmington.....	O. W. Hodgkinson.....	405 Canal avenue.
Salt Lake City.....	H. M. H. Lund.....	45-49 East First South street.

INCOME FROM LICENSES AND ASSESSMENTS FOR SALARIES AND SUPPORT.

From renewal of annual licenses.....	\$13,088 58
From licenses of new associations.....	138 00
From licenses of agents and solicitors.....	235 00
Total.....	\$13,461 58
Remitted State Treasurer:	
December 27, 1922.....	\$205 00
January 31, 1923.....	13,068 58
June 29, 1923.....	188 00
	\$13,461 58

EXPENSES OF THE DEPARTMENT FOR SALARIES AND SUPPORT.

Salary of Commissioner, Geo. S. Walker.....	\$4,000 00
Salary of Chief deputy, J. L. Fields.....	2,500 00
Salary of deputy, Moses Stern.....	2,400 00
Salary of stenographer, L. P. McKinney.....	1,380 00
Total salaries.....	\$10,280 00
For traveling expenses—examinations.....	\$1,570 42
For office rent.....	1,110 00
For office expenses.....	37 14
For telephone and telegraph.....	107 86
For printing and stationery.....	99 44
For postage stamps.....	95 00
For material and supplies.....	35 00
For premium on official bonds.....	45 00
	3,099 86
Aggregate.....	\$13,379 86

State of California }
 City and County of San Francisco } ss.

J. L. Fields, Chief Deputy Building and Loan Commissioner, being first duly sworn, deposes and says the foregoing is a correct statement of the receipts for the fiscal year ended June 30, 1923, the disposition of the same, and also of the salaries and expenses.

J. L. FIELDS.

Subscribed and sworn to before me, this first day of September, 1923.

GEO. S. WALKER,
Building and Loan Commissioner.



APPENDIX

Detailed Statement of the Condition

of the

Building and Loan Associations

of the

State of California

As compiled from the reports to the Commissioner for the
fiscal year ended June 30, 1923.

ARRANGED ALPHABETICALLY BY CITIES, TOWNS, AND NAMES.

BUILDING AND LOAN ASSOCIATIONS.

No. 1. ALAMEDA.

CENTRAL LOAN ASSOCIATION.

P. O. address, S. E. Cor. Park and Central Avenue, Alameda.

(Incorporated July 29, 1909.)

J. L. DELANOY, Secretary.

F. N. DELANOY, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 758.

No. of shares, 6575.

Assets.		Liabilities.	
Loans on definite contract.....	\$777,114 84	Guarantee stock, capital.....	\$25,000 00
Cash in bank.....	30,931 12	Guarantee stock, surplus reserve.....	14,000 00
Furniture and fixtures.....	1,000 00	Installment shares, dues.....	317,905 11
Bonds owned.....	13,250 00	Installment shares, profits.....	66,029 02
		Investment certificates, principal.....	355,056 52
		Investment certificates, dividends.....	24,331 56
		Reserve and undivided profits.....	2,335 65
		Loans due and incomplete.....	17,638 10
Total assets.....	\$822,295 96	Total liabilities.....	\$822,295 96

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$7,366 75	Loans on mortgages and shares.....	\$309,883 50
Installment shares, dues.....	168,844 81	Interest paid.....	41 70
Investment certificates.....	211,385 01	Dividends on guarantee stock.....	2,500 00
Interest.....	55,754 92	Dues repaid, installment shares.....	87,915 28
Loans repaid.....	126,117 48	Profits repaid, installment shares.....	6,036 85
Advances repaid, ledger accounts.....	2,151 02	Investment certificates, principal.....	118,878 36
Bonds sold and War Savings stamps.....	2,650 00	Investment certificates, dividends.....	6,643 67
All other receipts and fixtures.....	30 00	Advances, ledger accounts.....	2,151 02
		Bonds purchased, War Savings stamps.....	142 00
		Salaries.....	5,223 00
		Taxes.....	604 82
		Other expenses.....	3,090 96
		All other disbursements.....	257 71
		Balance, cash in office and bank.....	30,931 12
Total receipts.....	\$574,299 99	Total disbursements.....	\$574,299 99

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 2. ALAMEDA.

COLUMBIAN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, Room 88, 812 Broadway, Oakland.

(Incorporated July 18, 1893.)

R. R. READ, Secretary.

ROBERT R. YATES, President.

Fiscal year ended July 31, 1922.

No. of series, 22.

No. of members and investors, 247.

No. of shares, 2926.

Assets.		Liabilities.	
Loans, on definite contract, \$179,954.48; on shares, \$1,968.27.....	\$184,922 75	Installment shares, dues.....	\$139,506 00
Arrears, on shares, \$2,239.14; on interest, \$420.60.....	2,659 74	Installment shares, profits.....	31,522 10
Cash in bank.....	2,111 03	Advance payments.....	6,335 24
Advances, ledger accounts.....	1,200 07	Overdrafts and bills payable.....	461 81
		Reserve and undivided profits.....	4,335 33
		Loans due and incomplete.....	8,503 11
		Sundry ledger accounts.....	230 00
Total assets.....	\$190,893 59	Total liabilities.....	\$190,893 59

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$5,701 02	Overdrafts and bills payable.....	\$26,308 15
Installment shares, dues.....	38,975 77	Loans on mortgages and shares.....	56,517 80
Interest.....	13,242 07	Interest paid.....	781 91
Fines.....	45	Dues repaid, installment shares.....	38,079 94
Fees.....	58 00	Profits repaid, installment shares.....	8,707 40
Loans repaid.....	40,406 60	Advances, ledger accounts.....	923 16
Overdrafts and bills payable.....	26,816 36	Salaries.....	2,100 00
Advances repaid, ledger accounts.....	1,105 25	Other expenses.....	812 25
Bonds sold.....	4,917 00	Balance, cash in office and bank.....	2,111 03
All other receipts, U. S. Certificates, etc.....	5,119 12		
Total receipts.....	\$136,341 64	Total disbursements.....	\$136,341 64

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
46.....	126	\$126 00	\$175 10	\$170 19
49.....	106	106 00	142 60	139 14
51.....	96	96 00	122 59	119 94
53.....	84	84 00	103 87	101 99
55.....	72	72 00	86 30	84 97
57.....	60	60 00	69 71	68 74
59.....	48	48 00	54 10	53 49
61.....	36	36 00	39 40	39 06
63.....	24	24 00	25 49	25 35
65.....	12	12 00	12 38	12 35

No. 8. ALHAMBRA.

ALHAMBRA BUILDING AND LOAN ASSOCIATION.

P. O. address, 219 West Main Street, Alhambra

(Incorporated June 25, 1921.)

J. HOMER HODGE, Secretary.

WILLIAM GRIMES, President.

Fiscal year ended June 30, 1923.

No. of series, none

No. of members and investors, 139.

No. of shares, 1427

Assets.		Liabilities.	
Loans, on definite contract	\$122,500 12	Guarantee stock, capital	\$61,025 00
Advances, on mortgages	487 88	Guarantee stock, surplus reserve	3,841 22
Cash, in bank	10,680 70	Investment shares, profits	5,955 00
Furniture and fixtures	22 00	Installment shares, profits	284 45
Advances, ledger accounts	63 97	Investment certificates, principal	20,632 69
Other assets, loan fees	3 00	Investment certificates, dividends	36 00
		Investment shares, dividends payable	20,000 00
		Investment certificates, dividends payable	1,829 42
		Investment certificates, dividends payable	16,225 08
		Sundry ledger accounts	4,212 69
Total assets	\$134,369 18	Total liabilities	\$134,369 18

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$9,513 08	Loans on mortgages and shares	\$96,030 48
Guarantee stock	29,400 00	Interest on mortgages	900 00
Installment shares, dues	1,847 00	Interest on guarantee stock	100 00
Investment certificates	120,000 00	Profits repaid, installment shares	723 00
Interest	8,356 06	Profits repaid, investment shares	29 18
Premiums	2,830 00	Investment certificates, principal	116,961 97
Fees	195 37	Investment certificates, dividends	388 15
Loans repaid	28,403 64	Advances, ledger accounts	1,166 42
Overdrafts and bills payable	20,000 00	Salaries	600 00
Advances repaid, ledger accounts	774 13	Taxes	49 00
All other receipts, loan fees	1,907 24	Other expenses	1,839 19
		Other disbursements	1,443 54
		Balance cash in office and bank	10,680 70
Total receipts	\$232,472 90	Total disbursements	\$232,472 90

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues, \$1.00 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No 4. ANAHEIM.

ANAHEIM BUILDING AND LOAN ASSOCIATION.

P. O. address, 114 N. Lemon Street, Anaheim.

(Incorporated June 30, 1921.)

S. P. SPIERSEN, Secretary.

WILLIAM STARK, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 54.

No. of shares, 834.

Assets.		Liabilities.	
Loans, on definite contract, \$90,783.97; on contract sales, \$1,736.62.....	\$92,520 59	Guarantee stock, capital.....	\$37,850 00
Cash, in office, \$108.15; in bank, \$4,541.60.....	4,649 75	Guarantee stock, surplus.....	3,907 25
Furniture and fixtures.....	304 53	Installment shares, dues.....	498 72
Bonds owned.....	1,000 00	Installment shares, profits.....	18 00
Other assets, revenue stamps.....	12 64	Paid-up and prepaid shares, capital.....	33,000 00
Total assets.....	\$98,487 51	Investment certificates, principal..	13,600 00
		Loans due and incomplete.....	9,584 59
		Sundry ledger accounts.....	28 95
		Total liabilities.....	\$98,487 51

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$6,595 58	Loans on mortgages and shares...	\$82,936 00
Guarantee stock.....	32,845 00	Paid-up and prepaid shares, dividends.....	286 02
Installment shares, dues.....	498 72	Investment certificates, dividends..	209 43
Paid-up and prepaid shares, dues	33,000 00	Bonds purchased.....	1,000 00
Investment certificates.....	13,600 00	Salaries.....	200 00
Interest.....	2,003 48	Other expenses.....	1,170 05
Premiums, insurance.....	143 94	All other disbursements.....	317 17
Fees.....	102 75	Balance, cash in office and bank ..	4,649 75
Advances repaid, ledger accounts	28 95		
All other receipts, bonus on G. C. stock.....	1,950 00		
Total receipts.....	\$90,768 42	Total disbursements.....	\$90,768 42

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.
Dues, 50 cents per share per month.
Dividend, last fiscal year, 6 per cent.
Book value, dues plus dividend.
Withdrawal value, full book value.

No. 5. ANAHEIM.

SAVINGS, LOAN AND BUILDING ASSOCIATION.

P. O. address, 222 East Center Street, Anaheim.

(Incorporated January 8, 1889.)

FRED A. BACKS, JR., Secretary.

C. F. GRIM, President.

Fiscal year ended April 30, 1923.

No. of series, 11.

No. of members and investors, 422.

No. of shares, 11,254.

Assets.		Liabilities.	
Loans, on mortgages, \$707,950.00; on shares, \$10,190.00.....	\$718,140 00	Installment shares, dues.....	\$212,628 00
Arrearages, on shares, \$592.00; on interest, \$711.55; on fines, \$78.70	1,382 25	Installment shares, profits.....	51,129 53
Cash, in office, \$35.00; in bank, \$9,259.37.....	9,294 37	Advance payments.....	518 70
Furniture and fixtures.....	1,500 00	Overdrafts and bills payable.....	442,860 00
Advances, ledger accounts.....	67 95	Reserve and undivided profits.....	10,139 36
Total assets.....	\$730,384 57	Loans due and incomplete.....	13,108 98
		Total liabilities.....	\$730,384 57

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$4,639 32	Overdrafts and bills payable.....	\$60,650 00
Installment shares, dues.....	67,902 00	Loans on mortgages and shares....	344,138 78
Interest.....	45,217 52	Interest paid.....	19,913 57
Fines.....	113 10	Dues repaid, installment shares....	21,225 50
Fees.....	92 75	Profits repaid, installment shares..	9,658 19
Loans repaid.....	97,625 00	Advances, ledger accounts.....	67 95
Overdrafts and bills payable.....	255,550 00	Salaries.....	2,800 00
		Taxes.....	285 48
		Other expenses.....	1,162 95
		All other disbursements, office fix- tures.....	1,942 90
		Balance, cash in office and bank..	9,294 37
Total receipts.....	\$471,139 69	Total disbursements.....	\$471,139 69

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
25.....	120	\$60 00	\$89 51	\$85 08
26.....	108	54 00	77 26	72 60
27.....	96	48 00	65 90	61 43
28.....	84	42 00	55 40	51 38
29.....	72	36 00	45 68	42 29
30.....	60	30 00	36 63	33 98
31.....	48	24 00	28 18	26 09
32.....	36	18 00	20 32	18 93
33.....	24	12 00	13 02	12 20
34.....	12	6 00	6 26	6 03

No. 6. BAKERSFIELD.

KERN COUNTY MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, care First Bank of Kern, Bakersfield.

(Incorporated July 29, 1901.)

ARTHUR S. CRITES, Secretary.

J. F. DUGAN, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 562.

No. of shares, 12,442.

Assets.		Liabilities.	
Loans, on mortgages.....	\$634,074 77	Installment shares, dues.....	\$256,614 47
Arrearages, on interest.....	2,073 92	Installment shares, profits.....	76,127 60
Cash, in bank.....	14,840 98	Paid-up and prepaid shares, capital.....	270,600 00
Real estate, owned.....	9 95	Overdrafts and bills payable.....	20,000 00
Advances, ledger accounts.....	1,043 29	Reserve and undivided profits.....	24,654 25
		Loans due and incomplete.....	4,046 59
Total assets.....	\$652,042 91	Total liabilities.....	\$652,042 91

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$9,832 47	Overdrafts and bills payable.....	\$15,000 00
Installment shares, dues.....	297,323 71	Loans on mortgages and shares....	239,884 37
Paid-up and prepaid shares, dues ..	64,800 00	Interest paid.....	2,534 31
Interest.....	63,355 18	Dues repaid, installment shares....	243,439 74
Fines.....	23 68	Profits repaid, installment shares....	27,949 12
Loans repaid.....	162,356 00	Paid-up and prepaid shares, capital ..	34,700 00
Advances repaid, ledger accounts ..	632 50	Paid-up and prepaid shares, dividends.....	14,793 00
Real estate sold.....	2,815 22	Advances, ledger accounts.....	244 48
All other receipts.....	8 82	Real estate acquired.....	1,248 82
Total receipts.....	\$601,147 58	Salaries.....	4,080 00
		Taxes.....	238 00
		Other expenses.....	2,194 76
		Balance, cash in office and bank ..	14,840 98
		Total disbursements.....	\$601,147 58

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.
Dues, 50 cents per share per month.
Dividend, last fiscal year, 12 per cent.
Book value, dues plus dividend.
Withdrawal value, full book value.

No. 7. BAKERSFIELD.

PEOPLES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, Rooms 4-5-6 First National Bank Building, Bakersfield.

(Incorporated January 27, 1892.)

L. S. ROBINSON, Secretary.

H. I. TUFMAN, President.

Fiscal year ended January 31, 1923.

No. of series, 13.

No. of members and investors, 114.

No. of shares, 2567.

Assets.		Liabilities.	
Loans, on mortgages.....	\$159,191 90	Installment shares, dues.....	\$45,731 25
Arrearages, on shares, \$1,248.40;		Installment shares, profits.....	11,978 30
on interest, \$315.39.....	1,563 79	Paid-up and prepaid shares, capital	53,100 00
Cash, in bank.....	348 36	Advance payments.....	220 00
Furniture and fixtures.....	500 00	Overdrafts and bills payable.....	35,000 00
		Reserve and undivided profits.....	14,574 50
		Loans due and incomplete.....	1,000 00
Total assets.....	\$161,604 05	Total liabilities.....	\$161,604 05

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$2,928 82	Overdrafts and bills payable.....	\$51,000 00
Installment shares, dues.....	20,258 80	Loans on mortgages and shares.....	34,265 90
Paid-up and prepaid shares, dues	2,000 00	Interest paid.....	1,637 35
Interest.....	16,763 57	Dues repaid, installment shares.....	31,294 75
Fines.....	122 67	Profits repaid, installment shares.....	16,034 05
Fees.....	2 75	Paid-up and prepaid shares, capital	6,500 00
Loans repaid.....	46,694 70	Paid-up and prepaid shares, divi-	
Overdrafts and bills payable.....	58,000 00	dends.....	3,393 00
Bonds sold.....	970 00	Salaries.....	2,220 00
All other receipts.....	1 75	Taxes.....	157 05
		Other expenses.....	536 28
		All other disbursements, office fix-	
		tures.....	356 32
		Balance, cash in office and bank..	348 36
Total receipts.....	\$147,743 06	Total disbursements.....	\$147,743 06

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
32.....	84	\$50 40	\$81 99	\$81 00
34.....	72	43 20	65 52	64 25
36.....	60	36 00	50 94	49 50
38.....	48	28 80	38 05	37 00
40.....	36	21 60	26 63	25 25
42.....	24	14 40	16 57	15 50
44.....	12	7 20	7 74	7 50

No. 8. BERKELEY.

FIDELITY GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, First National Bank Building, Berkeley.

(Incorporated August 17, 1921.)

DONALD P. WINGATE, Secretary.

CHAS. L. MCFARLAND, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 618.

No. of shares, 5994.

Assets.		Liabilities.	
Loans, on mortgages, \$66,500.00; on definite contract, \$382,513.52	\$449,013 52	Guarantee stock, capital.....	\$100,000 00
Cash, in office, \$100.00; in bank, \$11,000.63.....	11,100 63	Guarantee stock, surplus reserve....	2,600 00
Furniture and fixtures.....	415 88	Installment shares, dues.....	28,730 86
		Installment shares, profits.....	793 60
		Paid-up and prepaid shares, capital	11,400 00
		Paid-up and prepaid shares, divi-	
		dends.....	316 36
		Investment certificates, principal....	219,282 89
		Investment certificates, dividends....	1,348 22
		Reserve and undivided profits.....	1,413 02
		Loans due and incomplete.....	90,594 08
		Sundry ledger accounts.....	4,051 00
Total assets.....	\$460,530 03	Total liabilities.....	\$460,530 03

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$13,147 12	Overdrafts and bills payable.....	\$66,008 33
Installment shares, dues.....	33,582 46	Loans on mortgages and shares.....	452,462 84
Paid-up and prepaid shares, dues.....	14,800 00	Interest paid.....	398 82
Investment certificates.....	307,395 20	Dividends on guarantee stock.....	3,000 00
Interest.....	22,411 95	Dues repaid, installment shares....	16,913 36
Fees.....	461 00	Profits repaid, installment shares....	1,608 64
Loans repaid.....	264,013 90	Paid-up and prepaid shares, capital	7,400 00
Overdrafts and bills payable.....	66,008 33	Paid-up and prepaid shares, divi-	
Advances repaid, ledger accounts.....	38,483 71	dends.....	199 18
All other receipts, suspense, etc....	219 41	Investment certificates, principal....	150,469 04
		Investment certificates, dividends....	7,682 96
		Advances, ledger accounts.....	38,483 71
		Other expenses.....	4,344 53
		All other disbursements, suspense,	
		etc.....	451 04
		Balance, cash in office and bank....	11,100 63
Total receipts.....	\$760,523 08	Total disbursements.....	\$760,523 08

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 9. BEVERLY HILLS.

BEVERLY HILLS BUILDING AND LOAN ASSOCIATION.

P. O. address, 1415 Burton Way, Beverly Hills.

(Incorporated May 29, 1922.)

O. N. BEASLEY, Secretary.

R. P. BISHOP, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 67.

No. of shares, 932.

Assets.		Liabilities.	
Loans, on definite contract, \$95,038.84; on shares, \$75.49--	\$95,114 33	Guarantee stock, capital.....	\$39,800 00
Arrearages, on interest.....	109 32	Guarantee stock, surplus.....	8,700 00
Cash in office, \$250.25; in bank, \$4,666.71.....	4,916 96	Paid-up and prepaid shares, capital	3,200 00
Furniture and fixtures.....	876 12	Paid-up and prepaid shares, dividends.....	38 83
		Investment certificates, principal..	8,757 26
		Investment certificates, dividends..	85 13
		Reserve and undivided profits.....	42 91
		Loans due and incomplete.....	40,392 60
Total assets.....	\$101,016 73	Total liabilities.....	\$101,016 73

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock.....	\$39,800 00	Loans on mortgages and shares...	\$59,107 40
Paid-up and prepaid shares, dues..	3,200 00	Investment certificates, principal..	770 28
Investment certificates.....	9,527 54	Investment certificates, dividends..	1 75
Interest.....	1,852 40	Salaries.....	449 90
Fines.....	116 50	Other expenses.....	2,772 73
Fees.....	977 00	All other disbursements, office fixtures.....	876 12
Loans repaid.....	4,385 67	Balance, cash in office and bank..	4,916 96
All other receipts, G. C. stock premiums, etc.....	9,036 03		
Total receipts.....	\$68,895 14	Total disbursements.....	\$68,895 14

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 10. BURBANK.

BURBANK BUILDING AND LOAN ASSOCIATION.

P. O. address, 125 West San Fernando Street, Burbank.

(Incorporated September 5, 1921.)

J. J. KING, Secretary.

A. SENCE, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 82.

No. of shares, 386.

Assets.		Liabilities.	
Loans, on definite contract.....	\$37,091 94	Guarantee stock, capital.....	\$25,000 00
Cash, in office, \$101.14; in bank, \$1,076.62.....	1,177 76	Guarantee stock, surplus.....	625 00
Furniture and fixtures.....	274 64	Installment shares, dues.....	1,529 92
Advances, ledger accounts.....	100 00	Installment shares, profits.....	9 57
		Investment certificates, principal..	6,701 26
		Investment certificates, dividends..	1 85
		Overdrafts and bills payable.....	2,000 00
		Reserve and undivided profits.....	898 08
		Loans due and incomplete.....	1,968 66
Total assets.....	\$38,644 34	Total liabilities.....	\$38,644 34

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock.....	\$25,000 00	Overdrafts and bills payable.....	\$2,000 00
Installment shares, dues.....	1,569 15	Loans on mortgages and shares....	40,575 74
Investment certificates.....	6,876 26	Interest paid.....	63 39
Interest.....	2,077 07	Dues repaid, installment shares....	39 23
Fines.....	70	Investment certificates, principal..	175 00
Fees.....	229 50	Investment certificates, dividends..	17 93
Loans repaid.....	5,358 06	Advances, ledger accounts.....	273 58
Overdrafts and bills payable.....	4,000 00	Salaries.....	800 00
Advances repaid, ledger accounts....	359 28	Taxes.....	44 33
All other receipts, guarantee sur- plus, etc.....	1,088 04	Other expenses.....	731 55
		All other disbursements, office fix- tures, etc.....	659 55
		Balance, cash in office and bank....	1,177 76
Total receipts.....	\$46,558 06	Total disbursements.....	\$46,558 06

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 11. CHINO.

CHINO BUILDING AND LOAN ASSOCIATION.

P. O. address, Chino.

(Incorporated April 1, 1922.)

RALPH C. HOMAN, Secretary.

WILLIAM T. CLARKE, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 50.

No. of shares, 254.

Assets.		Liabilities.	
Loans, on definite contract.....	\$20,973 76	Guarantee stock, capital.....	\$7,800 00
Cash, in office, \$111.28; in bank, \$5,807.85.....	5,919 13	Guarantee stock, surplus.....	59 69
Furniture and fixtures.....	378 24	Installment shares, dues.....	1,004 00
Bonds owned.....	188 34	Paid-up and prepaid shares, capital.....	8,800 00
Other assets, revenue stamps.....	2 60	Investment certificates, principal.....	9,300 00
		Reserve and undivided profits.....	421 69
		Loans due and incomplete.....	76 69
Total assets.....	\$27,462 07	Total liabilities.....	\$27,462 07

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock.....	\$7,800 00	Loans on mortgages and shares.....	\$21,523 31
Installment shares, dues.....	1,611 40	Dues repaid, installment shares.....	607 40
Paid-up and prepaid shares, dues.....	9,000 00	Profits repaid, installment shares.....	1 75
Investment certificates.....	9,300 00	Paid-up and prepaid shares, capital.....	200 00
Interest.....	933 22	Paid-up and prepaid shares, dividends.....	215 46
Loans repaid.....	626 24	Investment certificates, dividends.....	266 40
Bonds sold.....	1,886 79	Bonds purchased.....	2,075 13
All other receipts, guarantee bonus, etc.....	461 25	Other expenses.....	99 17
		All other disbursements, office fix- tures, etc.....	711 15
Total receipts.....	\$31,618 90	Balance, cash in office and bank.....	5,919 13
		Total disbursements.....	\$31,618 90

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 12. CORONA.

CORONA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 520½ Main Street, Corona.

(Incorporated October 2, 1905.)

JOHN P. KEY, Secretary.

GEO. E. SNEDICOR, President.

Fiscal year ended September 30, 1922.

No. of series, none.

No. of members and investors, 114.

No. of shares, 115.

Assets.		Liabilities.	
Loans, on definite contract, \$44,440.76; on contract sales, \$1,006.94	\$45,447 70	Guarantee stock, capital	\$5,000 00
Cash, in office	10 00	Guarantee stock, surplus	815 00
Furniture and fixtures	80 00	Installment shares, dues	11 55
Advances, ledger accounts	98 39	Installment shares, profits	26 44
Bonds, owned, street	38 42	Investment certificates, principal	28,315 70
		Investment certificates, dividends	1,728 02
		Overdrafts and bills payable	9,424 76
		Reserve and undivided profits	353 04
Total assets	\$45,674 51	Total liabilities	\$45,674 51

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$233 77	Overdrafts and bills payable	\$25,275 00
Installment shares, dues	2 22	Loans on mortgages and shares	14,642 43
Investment certificates	23,408 28	Interest paid	624 34
Interest	3,982 49	Dividends on guarantee stock	900 00
Fines and fees	233 01	Dues repaid, installment shares	1,332 94
Loans repaid	12,915 90	Profits repaid, installment shares	1 65
Overdrafts and bills payable	25,099 76	Investment certificates, principal	21,146 35
Advances repaid, ledger accounts	66 59	Investment certificates, dividends	1,448 18
Bonds sold	1,016 50	Advances, ledger accounts	120 21
All other receipts	19 17	Bonds purchased	48 76
		Salaries	1,165 27
		Taxes	56 83
		Other expenses	205 73
		Balance, cash in office and bank	10 00
Total receipts	\$66,977 69	Total disbursements	\$66,977 69

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 5 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 13. CUCAMONGA.

CUCAMONGA BUILDING AND LOAN ASSOCIATION.

P. O. address, care First National Bank, Cucamonga.

(Incorporated May 4, 1921.)

G. P. McCORKLE, Secretary.

JOHN H. KLUSMAN, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 79.

No. of shares, 604.

Assets.		Liabilities.	
Loans, on mortgages, \$11,849.67; on definite contract, \$36,613.97	\$48,463 64	Guarantee stock, capital	\$27,500 00
Cash in office, \$113.99; in bank, \$31,384.26	31,498 25	Installment shares, dues	1,380 13
Furniture and fixtures	500 00	Installment shares, profits	81 31
Other assets	610 00	Investment certificates, principal	49,470 00
		Investment certificates, dividends	645 00
		Reserve and undivided profits	1,981 85
		Loans due and incomplete	13 60
Total assets	\$81,071 89	Total liabilities	\$81,071 89

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$35,017 93	Overdrafts and bills payable	\$677 18
Guarantee stock	1,000 00	Loans on mortgages and shares	44,878 05
Installment shares, dues	1,627 62	Interest paid	67 37
Investment certificates	34,770 00	Dues repaid, installment shares	1,113 23
Interest	4,416 48	Profits repaid, installment shares	49
Premiums	96 50	Investment certificates, principal	11,850 00
Loans repaid	15,815 55	Investment certificates, dividends	3,578 72
Bonds sold	2,500 00	Salaries	900 00
All other receipts, suspense	10 00	Taxes	73 00
		Other expenses	286 16
		All other disbursements	411 63
		Balance, cash in office and bank	31,498 25
Total receipts	\$95,334 08	Total disbursements	\$95,334 08

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 14. CULVER CITY.

PACIFIC BUILDING AND LOAN ASSOCIATION.

P. O. address, Culver City.

(Incorporated June 2, 1919.)

CHAS. E. SHILLITO, Secretary.

HARRY H. CULVER, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 1280.

No. of shares, 25,561.

Assets.		Liabilities.	
Loans, on definite contract, \$542,148.28; on contract sales, \$13,462.01	\$555,610 29	Guarantee stock, capital	\$50,000 00
Cash, in office, \$3,438.07; in bank, \$35,199.51	38,637 58	Guarantee stock, surplus	8,815 52
Real estate owned, office building	33,420 90	Installment shares, dues	234,266 04
Furniture and fixtures	8,876 37	Installment shares, profits	16,985 73
Advances, ledger accounts	4,144 17	Investment certificates, principal	143,583 07
Bonds owned	604 00	Investment certificates, dividends	4,316 34
Other assets	1,119 29	Overdrafts and bills payable	70,707 18
Total assets	\$642,412 60	Reserve and undivided profits	892 06
		Loans due and incomplete	106,681 33
		Sundry ledger accounts	4,032 25
		All other liabilities	2,133 08
		Total liabilities	\$642,412 60

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$24,365 30	Overdrafts and bills payable	\$33,848 44
Guarantee stock	20,000 00	Loans on mortgages and shares	385,786 01
Installment shares, dues	264,390 25	Interest paid	7,551 44
Investment certificates	147,886 46	Dividends on guarantee stock	1,732 16
Interest	33,238 78	Dues repaid, installment shares	110,790 30
Fines	23 50	Profits repaid, installment shares	3,403 29
Fees	14,892 84	Investment certificates, principal	42,203 39
Loans repaid	124,454 86	Investment certificates, dividends	3,618 05
Overdrafts and bills payable	21,000 00	Advances, ledger accounts	20,499 97
Advances repaid, ledger accounts	27,001 64	Real estate acquired	3,420 90
Bonds sold	34,292 50	Bonds purchased	34,896 50
All other receipts	7,557 87	Salaries	6,569 15
Total receipts	\$719,104 00	Taxes	430 10
		Other expenses	25,292 59
		All other disbursements	424 13
		Balance, cash in office and bank	38,637 58
		Total disbursements	\$719,104 00

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 15. ELSINORE.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, Elsinore.

(Incorporated June 10, 1919.)

R. H. KIRKPATRICK, Secretary.

S. H. BURTON, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 43.

No. of shares, 764.

Assets.		Liabilities.	
Loans, on mortgages.....	\$12,800 00	Installment shares, dues.....	\$9,611 50
Cash, in bank.....	377 08	Paid-up and prepaid shares, capital.....	1,500 00
		Overdrafts and bills payable.....	1,450 00
		Reserve and undivided profits.....	615 58
Total assets.....	\$13,177 08	Total liabilities.....	\$13,177 08

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$272 45	Overdrafts and bills payable.....	\$500 00
Installment shares, dues.....	1,791 00	Loans on mortgages and shares.....	1,200 00
Interest.....	513 80	Interest paid.....	28 88
Loans repaid.....	189 03	Dues repaid, installment shares.....	553 00
Overdrafts and bills payable.....	300 00	Profits repaid, installment shares.....	302 82
		Salaries.....	65 00
		Taxes.....	18 00
		Other expenses.....	21 50
		Balance, cash in office and bank.....	377 08
Total receipts.....	\$3,066 28	Total disbursements.....	\$3,066 28

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 16. ESCONDIDO.

ESCONDIDO MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, City Hall, Escondido.

(Incorporated December 20, 1913.)

H. L. GONGWER, Secretary.

H. T. LYON, President.

Fiscal year ended February 28, 1923.

No. of series, 12.

No. of members and investors, 109.

No. of shares, 1147.

Assets.		Liabilities.	
Loans, on mortgages, \$51,175.00;		Installment shares, dues.....	\$28,622 00
on shares, \$2,500.00.....	\$53,675 00	Installment shares, profits.....	4,715 28
Arrearages, on shares, \$143.00; on		Overdrafts and bills payable.....	18,994 00
interest, \$108.89; on fines, \$14.30	266 19	Reserve and undivided profits.....	866 63
Cash in office, \$28.78; in bank,		Sundry ledger accounts.....	3,500 00
\$2,647.38.....	2,676 16		
Furniture and fixtures.....	80 56		
Total assets.....	\$56,697 91	Total liabilities.....	\$56,697 91

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$715 72	Overdrafts and bills payable.....	\$15,755 00
Installment shares, dues.....	12,973 00	Loans on mortgages and shares....	22,500 00
Interest.....	3,663 46	Interest paid.....	1,033 05
Premiums.....	593 35	Dues repaid, installment shares....	5,455 00
Fines.....	30 95	Profits repaid, installment shares..	1,374 47
Fees.....	10 25	Advances, ledger accounts.....	266 19
Loans repaid.....	7,100 00	Salaries.....	525 00
Overdrafts and bills payable.....	21,094 00	Taxes.....	40 00
Advances repaid, ledger accounts..	3,500 00	Other expenses.....	33 86
		All other disbursements.....	22 00
		Balance, cash in office and bank..	2,676 16
Total receipts.....	\$49,680 73	Total disbursements.....	\$49,680 73

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
42.....	78	\$78 00	\$105 14	\$105 14
43.....	72	72 00	94 97	82 80
45.....	60	60 00	75 93	67 50
46.....	54	54 00	67 03	60 03
49.....	36	36 00	41 70	38 70
51.....	24	24 00	26 55	25 20
53.....	12	12 00	12 65	12 30

No. 17. FORTUNA.

FORTUNA BUILDING AND LOAN ASSOCIATION.

P. O. address, care Friedenbach Brothers, Fortuna.

(Incorporated April 30, 1889.)

C. A. FRIEDENBACH, Secretary.

FRED J. KREIG, President.

Fiscal year ended May 31, 1923.

No. of series, 13.

No. of members and investors, 68.

No. of shares, 679.

Assets.		Liabilities.	
Loans, on mortgages.....	\$29,000 00	Installment shares, dues.....	\$19,803 00
Cash, in office.....	33 70	Installment shares, profits.....	3,525 76
		Advance payments.....	5 50
		Overdrafts and bills payable.....	4,135 00
		Reserve and undivided profits....	1,564 44
Total assets.....	\$29,033 70	Total liabilities.....	\$29,033 70

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$877 08	Overdrafts and bills payable.....	\$5,000 00
Installment shares, dues.....	8,021 00	Loans on mortgages and shares...	17,700 00
Interest.....	2,179 05	Interest paid.....	177 35
Fees.....	45 60	Dues repaid, installment shares...	9,030 00
Loans repaid.....	13,700 00	Profits reaid installment shares...	1,676 87
Overdrafts and bills payable.....	9,135 00	Salaries.....	180 00
		Other expenses.....	159 81
		Balance, cash in office and bank ..	33 70
Total receipts.....	\$33,957 73	Total disbursements.....	\$33,957 73

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
55.....	78	\$78 00	\$99 17	\$96 52
56.....	72	72 00	90 04	87 78
58.....	60	60 00	72 73	71 14
60.....	48	48 00	56 35	54 26
62.....	36	36 00	40 79	38 99
64.....	24	24 00	26 12	25 06
66.....	12	12 00	12 53	12 20

No. 18. FRESNO.

FRESNO GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, 1251 Broadway, Fresno.

(Incorporated December 23, 1919.)

EDWIN M. EINSTEIN, Secretary.

WILLIAM GLASS, President.

Fiscal year ended February 28, 1923.

No. of series, none.

No. of members and investors, 119.

No. of shares, 448.

Assets.		Liabilities.	
Loans, on definite contract	\$48,317 62	Guarantee stock, capital	\$20,000 00
Cash, in bank	17,353 27	Guarantee stock, surplus	982 11
Furniture and fixtures	331 40	Paid-up and prepaid shares, capital	24,800 00
Other assets	112 50	Investment certificates, principal	15,958 17
		Investment certificates, dividends	598 39
		Loans due and incomplete	3,866 12
Total assets	\$66,114 79	Total liabilities	\$66,114 79

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$5,472 08	Loans on mortgages and shares	\$24,254 38
Guarantee stock	1,750 00	Paid-up and prepaid shares, capital	11,000 00
Paid-up and prepaid shares, dues	31,300 00	Paid-up and prepaid shares, dividends	326 59
Investment certificates	17,029 03	Investment certificates, principal	5,829 30
Interest	2,165 07	Investment certificates, dividends	395 12
Loans repaid	2,337 22	Salaries	1,170 00
All other receipts, suspense, etc.	2,283 30	Taxes	44 00
		Other expenses	1,670 69
		All other disbursements, suspense, etc.	293 35
		Balance, cash in office and bank	17,353 27
Total receipts	\$62,336 70	Total disbursements	\$62,336 70

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus dividends as per by-laws.

No. 19. FRESNO.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1233 Broadway, Fresno.

(Incorporated March 17, 1892.)

HERBERT LEVY, Secretary.

LOUIS GUNDELFINGER, President.

Fiscal year ended February 28, 1923.

No. of series, 16.

No. of members and investors, 253.

No. of shares, 2635.

Assets.		Liabilities.	
Loans, on definite contract.....	\$230,606 03	Installment shares, dues.....	\$87,867 00
Arrearages, on shares, \$178.90; on interest, \$835.48.....	1,014 38	Installment shares, profits.....	36,618 39
Cash, in bank.....	10,511 01	Investment certificates, principal.....	45,000 00
		Overdrafts and bills payable.....	58,500 00
		Reserve and undivided profits.....	4,396 03
		Loans due and incomplete.....	9,750 00
Total assets.....	\$242,131 42	Total liabilities.....	\$242,131 42

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$6,184 67	Overdrafts and bills payable.....	\$53,500 00
Installment shares, dues.....	16,507 30	Loans on mortgages and shares.....	95,150 00
Investment certificates.....	29,800 00	Interest paid.....	5,175 12
Interest.....	19,450 94	Dues repaid, installment shares.....	17,934 30
Fines.....	2 28	Profits repaid, installment shares.....	10,478 01
Fees.....	7 50	Investment certificates, principal.....	26,600 00
Loans repaid.....	81,652 06	Investment certificates, dividends.....	2,246 20
Overdrafts and bills payable.....	67,000 00	Salaries.....	1,420 00
Bonds sold.....	2,923 10	Taxes.....	189 35
		Other expenses.....	323 86
		Balance, cash in office and bank ..	10,511 01
Total receipts.....	\$223,527 85	Total disbursements.....	\$223,527 85

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
43.....	120	\$120 00	\$191 20	\$191 20
45.....	108	108 00	163 30	163 30
47.....	96	96 00	138 03	138 03
49.....	84	84 00	115 08	115 08
51.....	72	72 00	94 19	94 19
53.....	60	60 00	75 20	75 20
55.....	48	48 00	57 42	57 42
57.....	36	36 00	41 18	41 18
59.....	24	24 00	26 30	26 30
61.....	12	12 00	12 62	12 62

No. 20. GLENDALE.

GLENDALE BUILDING AND LOAN ASSOCIATION.

P. O. address, 212½ West Broadway, Glendale.

(Incorporated November 27, 1922.)

O. A. DANIELSON, Secretary.

W. B. HOWARD, President.

Semiannual term ended June 30, 1923.

No. of series, none.

No. of members and investors, 54.

No. of shares, 300.

Assets.		Liabilities.	
Loans, on mortgages, \$21,750.00; on definite contract, \$14,515.16.	\$36,265 16	Guarantee stock, capital.....	\$19,926 27
Cash, in office, \$3.14; in bank, \$593.63.....	596 77	Guarantee stock, surplus reserve..	1,612 20
Furniture and fixtures.....	1,384 39	Investment certificates, principal..	12,962 46
Other assets.....	68 12	Investment certificates, dividends..	141 47
Total assets.....	\$38,314 44	Loans due and incomplete.....	3,592 24
		Sundry ledger accounts.....	79 80
		Total liabilities.....	\$38,314 44

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock.....	\$19,926 27	Loans on mortgages and shares...	\$33,057 76
Investment certificates.....	13,102 96	Investment certificates, principal..	140 50
Interest.....	477 00	Investment certificates, dividends..	58 73
Fees.....	366 91	Advances, ledger accounts.....	220 00
Loans repaid.....	384 84	Salaries.....	135 00
Advances repaid, ledger accounts..	151 88	Taxes.....	146 14
All other receipts, stock premiums, etc.....	5,011 00	Other expenses.....	3,585 37
Total receipts.....	\$39,420 86	All other disbursements, office fix- tures, etc.....	1,480 59
		Balance, cash in office and bank..	596 77
		Total disbursements.....	\$39,420 86

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, -- per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 21. HEMET.

HEMET HOME BUILDERS ASSOCIATION.

P. O. Address, care Chamber of Commerce, Hemet.

(Incorporated June 26, 1920.)

BURDETTE RAYNOR, Secretary.

H. H. SPAULDING, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 45.

No. of shares, 58.

Assets.		Liabilities.	
Loans, on mortgages, \$2,700.00; on definite contract, \$26,977.48.....	\$29,677 48	Guarantee stock, capital.....	\$5,700 00
Arrearages, on interest.....	446 42	Installment shares, dues.....	2 00
Cash, in bank.....	1,054 87	Investment certificates, principal..	25,133 35
Advances, ledger accounts.....	400 00	Investment certificates, dividends..	655 28
		Reserve and undivided profits.....	88 14
Total assets.....	\$31,578 77	Total liabilities.....	\$31,578 77

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$1,692 38	Overdrafts and bills payable.....	\$3,500 00
Investment certificates.....	13,180 00	Loans on mortgages and shares....	7,100 00
Interest.....	2,314 70	Interest paid.....	38 88
Fines.....	4 40	Investment certificates, principal..	7,271 15
Fees.....	6 45	Investment certificates, dividends..	1,470 12
Loans repaid.....	3,641 04	Salaries.....	275 00
All other receipts.....	18 40	Taxes.....	50 00
		Other expenses.....	78 95
		All other disbursements.....	18 40
		Balance cash in office and bank..	1,054 87
Total receipts.....	\$20,857 37	Total disbursements.....	\$20,857 37

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 22. LIVERMORE.

LIVERMORE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. Address care First National Bank, Livermore.

(Incorporated September 17, 1906.)

H. J. CALLAGHAN, Secretary.

J. O. McKOWN, President.

Fiscal year ended September 30, 1922.

No. of series, 12.

No. of members and investors, 44.

No. of shares, 310.

Assets.		Liabilities.	
Loans, on mortgages, \$19,650.00;		Installment shares, dues.....	\$15,198 00
on shares, \$500.00.....	\$20,150 00	Installment shares, profits.....	3,383 63
Arrearages, on shares, \$61.00; on		Advance payments.....	25 00
interest, \$44.92.....	105 92	Reserve and undivided profits.....	1,957 94
Cash, in bank.....	316 45	Sundry ledger accounts.....	7 80
Total assets.....	\$20,572 37	Total liabilities.....	\$20,572 37

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$828 10	Overdrafts and bills payable.....	\$2,650 00
Installment shares, dues.....	3,939 00	Loans on mortgages and shares....	9,600 00
Interest.....	1,436 21	Interest paid.....	24 69
Loans repaid.....	7,505 00	Dues repaid, installment shares....	2,984 00
Overdrafts and bills payable.....	2,650 00	Profits repaid, installment shares..	579 31
Advances repaid, ledger accounts ..	7 80	Salaries.....	232 50
All other receipts, tax refund, etc..	98 53	Taxes.....	51 59
		Other expenses.....	26 10
		Balance, cash in office and bank..	316 45
Total receipts.....	\$16,464 64	Total disbursements.....	\$16,464 64

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
9.....	120	\$120 00	\$142 36	Dues plus
10.....	108	108 00	122 61	
11.....	96	96 00	104 00	
12.....	84	84 00	95 07	
14.....	72	72 00	78 03	profits as
16.....	36	36 00	39 44	
17.....	18	18 00	18 87	
18.....	6	6 00	6 11	

No. 23. LODI.

LODI BUILDING AND LOAN ASSOCIATION.

P. O. address, 5 West Pine Street, Lodi.

(Incorporated October 6, 1922.)

WALTER E. TAYLOR, Secretary.

E. G. STEACY, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 109.

No. of shares, 1605.

Assets.		Liabilities.	
Loans, on definite contract.....	\$163,440 10	Guarantee stock, capital.....	\$10,000 00
Arrearages, on interest.....	1,397 22	Guarantee stock, surplus.....	1,000 00
Cash, in office, \$5,247.42; in bank, \$25,534.83.....	30,782 25	Installment shares, dues.....	102,262 62
Furniture and fixtures.....	67 43	Installment shares, profits.....	1,701 93
		Paid-up and prepaid shares, capital.....	900 00
		Investment certificates, principal.....	74,900 00
		Reserve and undivided profits.....	60 80
		Loans due and incomplete.....	4,861 65
Total assets.....	\$195,687 00	Total liabilities.....	\$195,687 00

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock.....	\$10,000 00	Overdrafts and bills payable.....	\$20,000 00
Installment shares, dues.....	105,512 62	Loans on mortgages and shares.....	168,003 80
Paid-up and prepaid shares, dues.....	900 00	Interest paid.....	665 82
Investment certificates.....	74,900 00	Dividends on guarantee stock.....	330 00
Interest.....	3,623 63	Dues repaid, installment shares.....	3,250 00
Loans repaid.....	9,417 94	Paid-up and prepaid shares, dividends.....	24 17
Overdrafts and bills payable.....	20,000 00	Investment certificates, dividends.....	1,024 63
Advances repaid, ledger accounts.....	826 42	Advances, ledger accounts.....	813 08
All other receipts, surplus.....	1,000 00	Salaries.....	385 00
		Taxes.....	22 00
		Other expenses.....	812 43
		All other disbursements, furniture and fixtures.....	67 43
		Balance, cash in office and bank.....	30,782 25
Total receipts.....	\$226,180 61	Total disbursements.....	\$226,180 61

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 24. LONG BEACH.

ANCHOR BUILDING AND LOAN ASSOCIATION.

P. O. address, 347 American Avenue, Long Beach.

(Incorporated May 12, 1922.)

FRANK J. PARR, Secretary.

RAY K. PERSON, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 247.

No. of shares, 2509.

Assets.		Liabilities.	
Loans, on mortgages, \$10,400.00; on definite contract, \$107,187.89	\$117,587 89	Guarantee stock, capital.....	\$25,000 00
Cash, in office, \$1,710.89; in bank, \$4,692.14	6,403 03	Guarantee stock, surplus.....	1,000 00
Furniture and fixtures.....	2,037 00	Installment shares, dues.....	10,211 27
		Investment certificates, principal..	69,313 44
		Investment certificates, dividends..	175 26
		Overdrafts and bills payable.....	10,000 00
		Reserve and undivided profits.....	83 55
		Loans due and incomplete.....	10,244 40
Total assets.....	\$126,027 92	Total liabilities.....	\$126,027 92

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock.....	\$25,000 00	Overdrafts and bills payable.....	\$4,000 00
Installment shares, dues.....	32,248 29	Loans on mortgages and shares....	127,780 07
Investment certificates.....	130,778 86	Interest paid.....	65 40
Interest.....	2,434 54	Dividends on guarantee stock.....	750 00
Fees.....	2,230 04	Dues repaid, installment shares....	22,037 02
Loans repaid.....	20,436 58	Profits repaid, installment shares..	209 94
Overdrafts and bills payable.....	14,000 00	Investment certificates, principal..	61,465 42
		Investment certificates, dividends..	841 22
		Salaries.....	239 95
		Other expenses.....	1,299 26
		All other disbursements.....	2,037 00
		Balance, cash in office and bank..	6,403 03
Total receipts.....	\$227,128 31	Total disbursements.....	\$227,128 31

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.
Dues 50 cents per share per month.
Dividend, last fiscal year, 6 per cent.
Book value, dues plus dividend.
Withdrawal value, full book value.

No. 25. LONG BEACH.

COMMONWEALTH BUILDING AND LOAN ASSOCIATION.

P. O. address, 218-20 Farmers and Merchants Bank Building, Long Beach.

(Incorporated June 1, 1922.)

EDITH R. WILLIAMS, Secretary.

THOS. W. WILLIAMS, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 31.

No. of shares, 100.

Assets.		Liabilities.	
Loans, on definite contract	\$19,131 16	Guarantee stock, capital	\$10,000 00
Cash, in bank	2,638 42	Investment certificates, principal ..	12,305 28
Furniture and fixtures	409 48	Investment certificates, dividends ..	69 30
Advances, ledger accounts	25 00	All other liabilities, suspense	80
Other assets	171 32		
Total assets	\$22,375 38	Total liabilities	\$22,375 38

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock and bonus	\$11,000 00	Loans on mortgages and shares	\$20,200 00
Investment certificates	13,410 28	Investment certificates, principal ..	1,105 00
Interest	889 56	Investment certificates, dividends ..	210 44
Fees	244 00	Salaries	311 50
Loans repaid	1,068 84	Other expenses	2,033 12
All other receipts, appraisals, etc..	295 28	All other disbursements, furniture, etc	409 48
		Balance, cash in office and bank ..	2,638 42
Total receipts	\$26,907 96	Total disbursements	\$26,907 96

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 26. LONG BEACH.

LONG BEACH BUILDING AND LOAN ASSOCIATION.

P. O. address, First and Locust Streets, Long Beach.

(Incorporated March 5, 1920.)

C. R. LOUGH, Secretary.

E. J. WIGHTMAN, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 1142.

No. of shares, 3968.

Assets.		Liabilities.	
Loans, on definite contract, \$748,628.90; on shares, \$325.00	\$748,953 90	Guarantee stock, capital	\$27,900 00
Cash, in bank	144,082 62	Guarantee stock, surplus	12,100 00
Furniture and fixtures	2,814 92	Paid-up and prepaid shares, capital	368,900 00
		Paid-up and prepaid shares, dividends	4,932 23
		Investment certificates, principal	388,567 73
		Investment certificates, dividends	5,007 30
		Reserve and undivided profits	5,781 51
		Loans due and incomplete	81,876 98
		All other liabilities, escrows	785 69
Total assets	\$895,851 44	Total liabilities	\$895,851 44

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$36,142 25	Loans on mortgages and shares	\$187,459 02
Paid-up and prepaid shares, dues	454,700 00	Paid-up and prepaid shares, capital	85,800 00
Investment certificates	386,671 17	Paid-up and prepaid shares, dividends	2,043 64
Interest	47,022 66	Investment certificates, principal	283,828 65
Fines	74 69	Investment certificates, dividends	22,422 71
Fees, loan	5,648 50	Advances, ledger accounts, escrows	32,947 19
Loans repaid	111,225 00	Salaries	4,240 00
Advances repaid, ledger accounts, escrows	28,778 77	Taxes	606 89
All other receipts	1,359 27	Other expenses	7,317 91
		All other disbursements	873 68
Total receipts	\$1,071,622 31	Balance, cash in office and bank	144,082 62
		Total disbursements	\$1,071,622 31

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 27. LONG BEACH.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, First and Pacific Streets, Long Beach.

(Incorporated August 4, 1904.)

M. N. STEVENS, Secretary.

CHAS. H. TUCKER, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 2881.

No. of shares, 3042.

Assets.		Liabilities.	
Loans, on definite contract	\$2,899,651 54	Guarantee stock, capital	\$100,000 00
Cash, in office, \$18,389.48; in bank, \$169,976.69	188,366 17	Guarantee stock, surplus	100,000 00
Furniture and fixtures	3,200 00	Installment shares, dues	14,323 90
Advances, ledger accounts	71,168 36	Installment shares, profits	1,690 50
Bonds owned	132,350 00	Paid-up and prepaid shares, capital	104,200 00
		Paid-up and prepaid shares, dividends	3,197 00
		Investment certificates, principal	2,695,905 16
		Investment certificates, dividends	142,685 63
		Advance payments	2,165 52
		Reserve and undivided profits	5,074 42
		Loans due and incomplete	117,052 94
		All other liabilities, bond adjustment	8,441 00
Total assets	\$3,294,736 07	Total liabilities	\$3,294,736 07

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$183,297 85	Loans on mortgages and shares	\$1,504,242 66
Installment shares, dues	10,227 74	Dividends on guarantee stock	20,000 00
Paid-up and prepaid shares, dues	33,100 00	Dues repaid, installment shares	4,403 84
Investment certificates	2,470,733 18	Paid-up and prepaid shares, capital	33,650 00
Interest	204,791 78	Paid-up and prepaid shares, dividends	6,309 55
Premiums, loan fees	8,273 45	Investment certificates, principal	1,608,571 61
Loans repaid	699,458 55	Investment certificates, dividends	81,563 93
Advances repaid, ledger accounts	87,075 01	Advances, ledger accounts	148,234 40
		Bonds purchased	43,909 00
		Salaries	14,939 96
		Taxes	31,724 75
		Other expenses	9,475 38
		All other disbursements, office fixtures	1,566 31
		Balance, cash in office and bank	188,366 17
Total receipts	\$3,696,957 56	Total disbursements	\$3,696,957 56

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 10 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 28. LOS ANGELES.

AMERICAN LOAN SOCIETY.

P. O. address, 1047 South Hill Street, Los Angeles.

(Incorporated September 15, 1922.)

H. E. SPIEKER, Secretary.

FRANK N. FISH, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 92.

No. of shares, 301.

Assets.		Liabilities.	
Loans, on definite contract.....	\$58,384 74	Guarantee stock, capital.....	\$30,100 00
Cash, in bank.....	790 87	Investment certificates, principal..	13,401 11
		Reserve and undivided profits.....	2,039 32
		Loans due and incomplete.....	1,562 56
		Sundry ledger accounts.....	12,072 62
Total assets.....	\$59,175 61	Total liabilities.....	\$59,175 61

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$1,044 42	Loans on mortgages and shares...	\$40,461 46
Guarantee stock.....	12,700 00	Interest paid.....	45 72
Investment certificates.....	19,120 71	Dividends on guarantee stock.....	1,039 22
Interest.....	2,634 71	Investment certificates, principal..	7,415 60
Loans repaid.....	3,349 86	Advances, ledger accounts.....	24,639 42
Advances repaid, ledger accounts...	36,828 54	Taxes.....	83 31
All other receipts, commission....	105 00	Other expenses.....	1,307 64
		Balance, cash in office and bank..	790 87
Total receipts.....	\$75,783 24	Total disbursements.....	\$75,783 24

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 29. LOS ANGELES.

BANKERS GUARANTY LOAN COMPANY.

P. O. address, 601 South Hill Street, Los Angeles.

(Incorporated August 17, 1901.)

G. H. WADLEIGH, Secretary.

JOHN H. FOLEY, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 98.

No. of shares, 861.

Assets.		Liabilities.	
Loans, on contract sales.....	\$1,196 59	Guarantee stock, capital.....	\$18,830 00
Cash, in office, \$221.52; in bank, \$28,404.95.....	28,626 47	Paid-up and prepaid shares, capital	1,827 25
Real estate, owned.....	100 00	Paid-up and prepaid shares, divi- dends.....	1,175 43
		Investment certificates, principal..	2,974 63
		Investment certificates, dividends..	1,553 00
		Reserve and undivided profits.....	3,547 42
		Sundry ledger accounts.....	15 33
Total assets.....	\$29,923 06	Total liabilities.....	\$29,923 06

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$26,465 40	Profits repaid, installment shares..	\$36 00
Investment certificates.....	360 00	Investment certificates, principal..	1,025 00
Interest.....	2,744 62	Investment certificates, dividends..	325 00
Loans repaid.....	541 86	Other expenses.....	42 00
		All other disbursements, real estate expense.....	57 41
		Balance, cash in office and bank ..	28,626 47
Total receipts.....	\$30,111 88	Total disbursements.....	\$30,111 88

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month:

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 30. LOS ANGELES.

FIDELITY SAVINGS AND LOAN ASSOCIATION.

P. O. address, 601 South Hill Street, Los Angeles.

(Incorporated August 21, 1889.)

G. H. WADLEIGH, Secretary.

C. C. BOYNTON, President.

Fiscal year ended December 31, 1922.

No. of series, 8.

No. of members and investors, 9815.

No. of shares, 44,589.

Assets.		Liabilities.	
Loans on mortgages, flat, \$2,246,- 437.03; on definite contract, \$9,624,186.54; on shares, \$146,112.00	\$12,016,735 57	Guarantee stock, capital subscrip- tion	\$399,907 97
Cash, in office, \$110,112.83; in bank, \$68,131.94	178,244 77	Installment shares, dues	1,884,635 32
Real estate, owned	49,820 64	Installment shares, profits	489,132 10
Furniture and fixtures	1 00	Paid-up and prepaid shares, capital	3,816,600 00
Advances, ledger accounts	132,117 66	Paid-up and prepaid shares, divi- dends	101,982 71
Other assets, rents	1,270 00	Investment certificates, principal	3,406,991 00
		Investment certificates, dividends	111,819 98
		Overdrafts and bills payable	176 48
		Reserve and undivided profits	560,472 25
		Loans due and incomplete	894,983 29
		Sundry ledger accounts	711,488 54
Total assets	\$12,378,189 64	Total liabilities	\$12,378,189 64

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$362,912 77	Overdrafts and bills payable	\$68 08
Guarantee stock, subscription	42,734 60	Loans on mortgages and shares	5,356,795 11
Installment shares, dues	2,547,502 46	Interest paid	465 64
Paid-up and prepaid shares, dues	315,250 00	Dividends on guarantee stock, sub- scriptions	22,673 39
Investment certificates	1,771,097 50	Dues repaid, installment shares	2,560,250 22
Interest	813,520 59	Profits repaid, installment shares	276,053 91
Fines	976 84	Paid-up and prepaid shares, capital	619,540 00
Loans repaid	3,959,790 32	Paid-up and prepaid shares, divi- dends	255,728 35
Overdrafts and bills payable	12 07	Investment certificates, principal	461,612 50
Advances repaid, ledger accounts	1,050,215 30	Investment certificates, dividends	144,611 47
Real estate sold	171,463 17	Advances, ledger accounts	796,665 25
All other receipts, rents, commis- sions, etc.	15,517 82	Real estate acquired	251,324 54
		Salaries	30,250 00
		Taxes	22,519 75
		Other expenses	73,461 21
		All other disbursements	729 25
		Balance, cash in office and bank	178,244 77
Total receipts	\$11,050,993 44	Total disbursements	\$11,050,993 44

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Loan fund dues per share	Book value per share	Withdrawal value
Class B	96	\$67 20	\$58 68	\$95 14	\$95 14
	84	58 80	51 12	77 08	77 08
70 cents per	72	50 40	43 46	61 49	61 49
	60	42 00	36 00	47 75	47 75
share per	48	33 60	28 44	35 48	35 48
	36	25 20	20 88	24 52	24 52
month	24	16 80	13 32	14 74	14 74
	12	8 40	5 76	6 01	6 01

Also "Dayton" plan.

No. 31, LOS ANGELES.

GUARANTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 6364 Hollywood Boulevard, Los Angeles.

(Incorporated May 3, 1921.)

GILBERT H. BEESEMYER, Secretary.

G. R. DEXTER, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 666.

No. of shares, 821.

Assets.		Liabilities.	
Loans, on mortgages, \$180,950.00; on definite contract, \$156,686.30; on shares, \$12,485.00	\$350,121 30	Guarantee stock, capital.....	\$50,000 00
Cash, in office, \$3,141.53; in bank, \$79,345.59	82,487 12	Guarantee stock, surplus.....	150 00
Real estate owned.....	7,500 00	Paid-up and prepaid shares, capital	32,100 00
Furniture and fixtures.....	13,478 03	Investment certificates, principal..	395,147 56
Bonds owned.....	63,355 97	Reserve and undivided profits.....	2,441 01
Other assets.....	3,363 82	Loans due and incomplete.....	40,467 67
Total assets.....	\$520,306 24	Total liabilities.....	\$520,306 24

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$63,385 98	Loans on mortgages and shares...	\$457,336 60
Guarantee stock.....	25,000 00	Paid-up and prepaid shares, divi- dends.....	1,164 86
Paid-up and prepaid shares, dues	11,900 00	Investment certificates, principal..	209,685 07
Investment certificates.....	468,035 87	Investment certificates, dividends..	6,924 86
Interest.....	21,887 29	Real estate acquired.....	7,500 00
Fees.....	11,378 83	Bonds purchased.....	100,626 56
Loans repaid.....	237,223 14	Salaries.....	9,877 91
Bonds sold.....	63,045 40	Taxes.....	323 76
All other receipts, escrows.....	3,016 32	Other expenses.....	16,163 86
Total receipts.....	\$904,872 83	All other disbursements, office equipment.....	12,782 23
		Balance, cash in office and bank ..	82,487 12
		Total disbursements.....	\$904,872 83

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 32. LOS ANGELES.

HOME BUILDING AND LOAN ASSOCIATION.

P. O. address, care Commercial National Bank, Los Angeles.

(Incorporated August 21, 1889.)

W. A. BONTJGE, Secretary.

I. B. NEWTON, President.

Fiscal year ended September 30, 1922.

No. of series, 19.

No. of members and investors, 92.

No. of shares, 2403.

Assets.		Liabilities.	
Loans, on mortgages.....	\$170,300 00	Installment shares, dues.....	\$61,458 00
Arrearages, on shares, \$275.00; on interest, \$1,387.50.....	1,662 50	Installment shares, profits.....	10,197 17
		Advance payments.....	1,825 00
		Overdrafts and bills payable.....	75,599 80
		Reserve and undivided profits.....	1,922 87
		Loans due and incomplete.....	20,959 66
Total assets.....	\$171,962 50	Total liabilities.....	\$171,962 50

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$599 98	Overdrafts and bills payable.....	\$48,200 00
Installment shares, dues.....	27,760 00	Loans on mortgages and shares...	65,750 34
Interest.....	11,070 50	Interest paid.....	3,662 33
Fines.....	11 95	Dues repaid, installment shares...	13,883 00
Fees.....	139 18	Profits repaid, installment shares...	3,070 30
Loans repaid.....	27,300 00	Salaries.....	1,765 00
Overdrafts and bills payable.....	67,349 80	Taxes.....	111 19
Bonds sold.....	2,500 00	Other expenses.....	499 25
All other receipts, escrows, etc.	4,630 00	All other disbursements, escrows, etc.....	4,420 00
Total receipts.....	\$141,361 41	Total disbursements.....	\$141,361 41

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
47.....	120	\$120 00	\$171 21	\$171 21
49.....	108	108 00	148 80	146 76
50.....	102	102 00	138 13	134 52
53.....	84	84 00	108 28	104 10
55.....	72	72 00	89 75	85 57
57.....	60	60 00	72 36	69 27
59.....	48	48 00	55 91	53 93
61.....	36	36 00	40 50	39 38
63.....	24	24 00	26 00	25 50
65.....	12	12 00	12 53	12 40

No. 33. LOS ANGELES.

LOS ANGELES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 740 South Spring Street, Los Angeles.

(Incorporated October 20, 1920.)

R. HOLTBY MYERS, Secretary.

WM. A. RYON, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 2606.

No. of shares, 15,488.

Assets.		Liabilities.	
Loans, on definite contract, \$207,810.89; on shares, etc., \$2,432.00; on contract sales, \$3,000.00.....	\$213,242 89	Guarantee stock, capital.....	\$26,685 00
Arrearages, on interest.....	468 12	Installment shares, dues.....	41,691 14
Cash, in office, \$1,880.74; in bank, \$25,963.07.....	27,843 81	Installment shares, profits.....	2,472 30
Furniture and fixtures.....	9,923 76	Investment certificates, principal..	131,217 53
Bonds owned.....	400 00	Investment certificates, dividends..	221 27
Other assets, home savings banks, etc.....	2,815 90	Reserve and undivided profits.....	1,674 93
Total assets.....	\$254,694 48	Loans due and incomplete.....	44,463 17
		Sundry ledger accounts, escrows, etc.....	3,064 14
		All other liabilities, unearned pre- mium fees.....	3,205 00
		Total liabilities.....	\$254,694 48

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$16,825 32	Loans on mortgages and shares...	\$131,867 01
Guarantee stock.....	2,680 00	Dues repaid, installment shares...	12,740 00
Installment shares, dues.....	42,805 00	Profits repaid, installment shares..	49 95
Investment certificates.....	184,878 05	Investment certificates, principal..	84,599 34
Interest.....	9,174 03	Investment certificates, dividends..	1,158 89
Premiums, guarantee capital stock	600 00	Bonds purchased.....	400 00
Fees.....	2,585 78	Salaries.....	2,689 50
Loans repaid.....	14,011 93	Taxes.....	69 66
Advances repaid, ledger accounts and escrows.....	5,058 09	Other expenses.....	8,506 27
All other receipts, rents, etc.....	2,567 50	All other disbursements, furniture, fixtures, etc.....	11,261 27
Total receipts.....	\$281,185 70	Balance, cash in office and bank ..	27,843 81
		Total disbursements.....	\$281,185 70

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 34. LOS ANGELES.

SOUTHERN CALIFORNIA LOAN ASSOCIATION.

P. O. address, 431 West Fifth Street, Los Angeles.

(Incorporated March 11, 1887.)

JULIUS H. MARTIN, Secretary.

C. E. DONNATIN, President.

Fiscal year ended December 31, 1922.

No. of series, 19.

No. of members and investors, 1317.

No. of shares, 14,791.

Assets.		Liabilities.	
Loans, on mortgages, \$2,711,446.00:		Guarantee stock, capital	\$187,500 00
on shares, \$4,346.00	\$2,715,792 00	Guarantee stock, surplus	31,250 00
Cash, in bank	74,062 50	Installment shares, dues	474,180 00
Furniture and fixtures	1,350 00	Installment shares, profits	102,095 71
		Investment certificates, principal	1,679,884 62
		Investment certificates, dividends	93,153 03
		Advance payments	2,377 00
		Overdrafts and bills payable	95,000 00
		Reserve and undivided profits	13,998 35
		Loans due and incomplete	111,765 79
Total assets	\$2,791,204 50	Total liabilities	\$2,791,204 50

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$36,946 51	Overdrafts and bills payable	\$145,000 00
Installment shares, dues	161,453 00	Loans on mortgages and shares	1,020,013 51
Investment certificates	740,898 39	Interest paid	2,110 85
Interest	197,154 31	Dividends on guarantee stock	20,000 00
Loans repaid	488,495 00	Dues repaid, installment shares	100,627 00
Overdrafts and bills payable	210,000 00	Profits repaid, installment shares	34,321 28
Advances repaid, ledger accounts	5,710 00	Investment certificates, principal	414,302 91
Bonds sold	13,216 50	Investment certificates, dividends	2,172 99
All other receipts, appraisals	2,549 56	Advances, ledger accounts	5,579 16
		Salaries	16,285 00
		Taxes	8,931 82
		Other expenses	13,016 25
		Balance, cash in office and bank	74,062 50
Total receipts	\$1,856,423 27	Total disbursements	\$1,856,423 27

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
48	120	\$120 00	\$174 71	\$174 71
50	108	108 00	151 16	151 16
52	96	96 00	129 14	129 14
54	84	84 00	108 65	102 49
56	72	72 00	89 50	82 50
58	60	60 00	71 71	67 03
60	48	48 00	55 19	52 31
62	36	36 00	39 58	38 33
64	24	24 00	25 67	25 00

Also Dayton plan since July 1, 1921.

No. 35. LOS ANGELES.

STATE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 722 South Spring Street, Los Angeles.

(Incorporated June 20, 1889.)

C. H. WADE, Secretary.

C. J. WADE, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 3280.

No. of shares, 8757.

Assets.		Liabilities.	
Loans, on definite contract, \$6,450,045.90; on shares, \$24,303.95; on contract sales, \$25,416.35.....	\$6,499,766 20	Permanent stock, capital.....	\$861,700 00
Arrearages, on interest, \$18,045.40; on fines, \$1,750.40.....	19,795 80	Permanent stock, surplus.....	96,054 31
Cash, in office, \$35,644.63; in bank, \$126,063.07.....	161,707 70	Installment shares, dues.....	6,504 65
Furniture and fixtures.....	13,000 00	Installment shares, profits.....	3,129 15
Advances, ledger accounts.....	13,853 07	Investment certificates, principal.....	5,493,062 85
Bonds owned.....	100,159 62	Investment certificates, dividends.....	159,218 45
Total assets.....	\$6,808,282 39	Advance payments.....	2,539 75
		Reserve and undivided profits.....	50,815 72
		Loans due and incomplete.....	134,506 02
		Sundry ledger accounts.....	751 49
		Total liabilities.....	\$6,808,282 39

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$197,039 52	Loans on mortgages and shares.....	\$2,782,868 26
Installment shares, dues.....	55,942 50	Dividends on permanent stock.....	102,174 00
Paid-up and prepaid shares, dues.....	89,500 00	Dues repaid, installment shares.....	79,241 80
Investment certificates.....	1,697,587 50	Profits repaid, installment shares.....	15,871 06
Interest.....	517,888 97	Investment certificates, principal.....	856,952 75
Fines.....	5,701 80	Investment certificates, dividends.....	278,862 10
Fees.....	10,526 50	Advances, ledger accounts.....	13,590 01
Loans repaid.....	1,825,302 52	Real estate acquired.....	3,549 14
Advances repaid, ledger accounts.....	6,989 91	Bonds purchased.....	1,150 00
Real estate sold.....	3,549 14	Salaries.....	21,600 00
Bonds sold.....	1,253 07	Taxes.....	30,451 34
All other receipts, sundry.....	366 72	Other expenses.....	56,300 70
Total receipts.....	\$4,411,648 15	All other disbursements, sundry items.....	7,329 29
		Balance, cash in office and bank.....	161,707 70
		Total disbursements.....	\$4,411,648 15

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 60 cents and \$1 per share per month.

Dividend, last fiscal year, 12 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 35. LOS ANGELES.

WILSHIRE BUILDING AND LOAN ASSOCIATION.

P. O. address, 3904 West Sixth Street, Los Angeles.

(Incorporated September 25, 1922.)

WILLIAM R. GIBBON, Secretary.

A. L. SCHOENBORN, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 74.

No. of shares, 527.

Assets.		Liabilities.	
Loans, on definite contract.....	\$80,595 92	Guarantee stock, capital.....	\$50,000 00
Cash, in office, \$25.00; in bank, \$7,791.59.....	7,816 59	Guarantee stock, surplus reserve..	2,127 97
Furniture and fixtures.....	3,607 38	Paid-up and prepaid shares, capital	2,700 00
Other assets.....	150 00	Paid-up and prepaid shares, divi- dends.....	57 60
		Investment certificates, principal..	14,440 00
		Investment certificates, dividends..	242 18
		Overdrafts and bills payable.....	10,000 00
		Loans due and incomplete.....	9,364 30
		Sundry ledger accounts.....	3,237 84
Total assets.....	\$92,169 89	Total liabilities.....	\$92,169 89

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock.....	\$50,000 00	Loans on mortgages and shares...	\$78,035 70
Paid-up and prepaid shares, dues	2,700 00	Salaries.....	360 00
Investment certificates.....	14,440 00	Taxes.....	26 49
Interest.....	2,453 54	Other expenses.....	3,597 59
Fees, office and loan.....	2,378 50	All other disbursements, office fix- tures.....	1,439 75
Loans repaid.....	6,804 08	Balance, cash in office and bank..	7,816 59
Overdrafts and bills payable.....	10,000 00		
All other receipts, stock surplus...	2,500 00		
Total receipts.....	\$91,276 12	Total disbursements.....	\$91,276 12

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, .. per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 37. MADERA.

MADERA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, care Madera Abstract Company, Madera.

(Incorporated October 26, 1912.)

E. M. McCARDLE, Secretary.

J. B. HIGH, President.

Fiscal year ended October 21, 1922.

No. of series, none.

No. of members and investors, 140.

No. of shares, 1472.

Assets.		Liabilities.	
Loans, on definite contract.....	\$114,087 94	Installment shares, dues.....	\$79,082 30
Arrearages, on shares, \$8.50; on interest, \$96.05.....	104 55	Installment shares, profits.....	22,826 16
Cash, in office, \$334.50; in bank, \$2,089.91.....	2,424 41	Overdrafts and bills payable.....	6,600 00
Total assets.....	\$116,616 90	Reserve and undivided profits.....	3,858 44
		Loans due and incomplete.....	4,250 00
		Total liabilities.....	\$116,616 90
Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$1,792 79	Overdrafts and bills payable.....	\$23,221 70
Installment shares, dues.....	30,579 05	Loans on mortgages and shares...	55,800 00
Interest.....	9,477 69	Interest paid.....	394 81
Fees.....	60 00	Dues repaid, installment shares...	4,559 50
Loans repaid.....	28,980 65	Profits repaid, installment shares...	1,096 86
Overdrafts and bills payable.....	17,500 00	Salaries.....	860 00
Bonds sold.....	199 30	Taxes.....	122 43
		Other expenses.....	109 77
		Balance, cash in office and bank...	2,424 41
Total receipts.....	\$88,589 48	Total disbursements.....	\$88,589 48

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 38. MERCED.

MERCED MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 448 Seventeenth Street, Merced.

(Incorporated June 22, 1891.)

J. H. SIMONSON, Secretary.

R. M. BONEY, President.

Fiscal year ended June 30, 1923.

No. of series, 11.

No. of members and investors, 292.

No. of shares, 4134.

Assets.		Liabilities.	
Loans, on mortgages, \$251,540.00; on shares, \$1,125.00	\$252,665 00	Installment shares, dues	\$187,380 00
Arrearages, on shares, \$716.00; on interest, \$1,102.85; on fines, \$214.68	2,033 53	Installment shares, profits	47,052 52
Cash, in bank	2,100 10	Advance payments	162 70
Furniture and fixtures	180 00	Overdrafts and bills payable	10,000 00
Total assets	\$256,978 63	Reserve and undivided profits	7,045 52
		Loans due and incomplete	5,337 89
		Total liabilities	\$256,978 63

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$760 87	Overdrafts and bills payable	\$10,000 00
Installment shares, dues	50,451 00	Loans on mortgages and shares	72,566 36
Interest	16,970 59	Interest paid	675 48
Fines	29 67	Dues repaid, installment shares	23,065 00
Fees	100 60	Profits repaid, installment shares	8,572 19
Loans repaid	31,095 00	Advances, ledger accounts	300 00
Overdrafts and bills payable	20,000 00	Salaries	1,697 50
Total receipts	\$119,407 73	Other expenses	431 10
		Balance, cash in office and bank	2,100 10
		Total disbursements	\$119,407 73

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
25	120	\$120 00	\$175 57	\$150 25
26	108	108 00	151 82	132 53
27	96	96 00	129 68	115 40
28	84	84 00	109 12	98 88
29	72	72 00	90 04	82 95
30	60	60 00	72 29	67 73
31	48	48 00	55 73	52 90
32	36	36 00	40 33	38 78
33	24	24 00	25 93	25 25
34	12	12 00	12 49	12 33

No. 39. MILL VALLEY.

TAMALPAIS MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, Box 575, Mill Valley.

(Incorporated March 16, 1897.)

PAUL HELMORE, Secretary.

T. J. SEWALL, President.

Fiscal year ended April 30, 1923.

No. of series, 19.

No. of members and investors, 123.

No. of shares, 1462.

Assets.		Liabilities.	
Loans, on definite contract, \$52,156.46; on contract sales, \$484.28.....	\$52,640 74	Installment shares, dues.....	\$15,570 60
Arrearages, on shares, \$326.25; on interest, \$740.62; on fines, \$50.10.....	1,116 97	Installment shares, profits.....	2,147 99
Cash, in office, \$2.06; in bank, \$29.23.....	31 29	Paid-up and prepaid shares, capital.....	32,800 00
Real estate, owned.....	1,914 91	Paid-up and prepaid shares, dividends.....	313 00
Furniture and fixtures.....	126 75	Advance payments.....	30 00
Advances, ledger accounts.....	133 54	Reserve and undivided profits.....	799 11
Total assets.....	\$55,964 20	Loans due and incomplete.....	3,795 00
		Sundry ledger accounts.....	508 50
		Total liabilities.....	\$55,964 20

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$2,323 86	Loans on mortgages and shares....	\$18,905 00
Installment shares, dues.....	7,556 15	Interest paid.....	24 39
Paid-up and prepaid shares, dues.....	8,500 00	Dues repaid, installment shares....	9,085 00
Interest.....	4,001 91	Profits repaid, installment shares....	1,561 45
Fines.....	66 22	Paid-up and prepaid shares, capital.....	6,000 00
Fees.....	12 10	Paid-up and prepaid shares, dividends.....	1,573 50
Loans repaid.....	14,973 48	Advances, ledger accounts.....	133 54
Advances repaid, ledger accounts.....	663 07	Salaries.....	600 00
Real estate sold.....	10 00	Taxes.....	94 12
All other receipts.....	18 50	Other expenses.....	117 00
Total receipts.....	\$38,125 29	Balance, cash in office and bank....	31 29
		Total disbursements.....	\$38,125 29

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
68.....	75	\$75 00	\$92 03	\$92 03
69.....	72	72 00	87 40	87 49
73.....	60	60 00	70 81	70 81
76.....	45	45 00	51 14	51 14
79.....	36	36 00	39 96	39 96
83.....	24	24 00	25 78	25 78
87.....	12	12 00	12 45	12 45

No. 40. MODESTO.

MODESTO BUILDING AND LOAN ASSOCIATION.

P. O. address, 1024 I Street, Modesto.

(Incorporated January 16, 1922.)

LEROY E. MEEKER, Secretary.

J. W. HUSBAND, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 94.

No. of shares, 250.

Assets.		Liabilities.	
Loans, on definite contract.....	\$50,674 17	Guarantee stock, capital.....	\$25,000 00
Arrearages, on interest.....	102 40	Guarantee stock, surplus reserve...	425 33
Cash, in office, \$409.90; in bank, \$4,407.20.....	4,817 10	Investment certificates, principal..	19,383 78
Furniture and fixtures.....	434 57	Investment certificates, dividends..	334 78
Other assets.....	5 00	Overdrafts and bills payable.....	8,000 00
		Loans due and incomplete.....	2,816 44
		All other liabilities, interest accrued	72 91
Total assets.....	\$56,033 24	Total liabilities.....	\$56,033 24

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$47 68	Overdrafts and bills payable.....	\$913 79
Guarantee stock.....	9,900 00	Loans on mortgages and shares....	32,653 56
Investment certificates.....	20,833 62	Investment certificates, principal...	1,800 00
Interest.....	1,689 78	Investment certificates, dividends..	22 00
Premiums.....	495 00	Advances, ledger accounts.....	127 57
Fees.....	75 00	Salaries.....	642 00
Loans repaid.....	1,045 86	Taxes.....	20 00
Overdrafts and bills payable.....	8,000 00	Other expenses.....	1,218 49
Advances repaid, ledger accounts ..	127 57	Balance, cash in office and bank ..	4,817 10
Total receipts.....	\$42,214 51	Total disbursements.....	\$42,214 51

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 41. NAPA.

NAPA BUILDING AND LOAN ASSOCIATION.

P. O. address, 112 First Street, Napa.

(Incorporated April 22, 1886.)

JOHN N. MOUNT, Secretary.

E. D. BEARD, President.

Fiscal year ended May 26, 1923.

No. of series, 15.

No. of members and investors, 522.

No. of shares, 6752.

Assets.		Liabilities.	
Loans, on mortgages, \$468,184.25; on shares, \$17,433.00	\$485,617 25	Installment shares, dues	\$351,010 00
Arrearages, on shares, \$569.00; on interest, \$621.71; on fines, \$273.80	1,464 51	Installment shares, profits	92,862 47
Cash, in bank	8,542 74	Paid-up and prepaid shares, capital	32,500 00
Furniture and fixtures	150 00	Paid-up and prepaid shares, divi- dends	677 08
Total assets	\$495,774 50	Advance payments	1,106 00
		Overdrafts and bills payable	9,700 00
		Reserve and undivided profits	7,918 95
		Total liabilities	\$495,774 50

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$10,891 43	Overdrafts and bills payable	\$6,800 00
Installment shares, dues	74,792 00	Loans on mortgages and shares	138,300 23
Paid-up and prepaid shares, dues	8,500 00	Interest paid	171 32
Interest	30,414 97	Dues repaid, installment shares	38,746 00
Premiums	54 69	Profits repaid, installment shares	12,866 84
Fines	350 75	Paid-up and prepaid shares, capital	9,200 00
Fees	12 32	Paid-up and prepaid shares, divi- dends	1,748 81
Loans repaid	71,172 62	Salaries	2,773 00
Overdrafts and bills payable	16,500 00	Taxes	456 22
Advances repaid, ledger accounts	2,309 07	Other expenses	385 16
Bonds sold	4,992 47	Balance, cash in office and bank	8,542 74
Total receipts	\$219,990 32	Total disbursements	\$219,990 32

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
29	113	\$113 00	\$153 80	\$139 60
30	101	101 00	132 87	122 25
31	89	89 00	113 19	105 50
32	77	77 00	94 74	89 35
33	65	65 00	77 34	73 80
34	53	53 00	61 04	58 85
36	35	35 00	38 44	37 55
38	23	23 00	24 47	24 15
40	11	11 00	11 36	11 00

No. 42. NEWCASTLE.

NEWCASTLE BUILDING AND LOAN ASSOCIATION.

P. O. address, care Pioneer Fruit Company, Newcastle.

(Incorporated May 20, 1889.)

JOHN WALLACE, Secretary.

LOUIS AMES, President.

Fiscal year ended April 30, 1923.

No. of series, 11.

No. of members and investors, 105.

No. of shares, 1098.

Assets.		Liabilities.	
Loans, on mortgages, \$102,150.00; on shares, \$775.00	\$102,925 00	Installment shares, dues	\$47,076 00
Arrearages, on shares, \$186.00; on interest, \$247.00; on fines, \$21.65	454 65	Installment shares, profits	12,719 90
Cash, in office, \$128.56; in bank, \$366.32	494 88	Paid-up and prepaid shares, capital	9,600 00
Real estate, owned	1,473 53	Advance payments	149 91
Furniture and fixtures	294 90	Overdrafts and bills payable	32,974 16
Bonds owned	350 00	Reserve and undivided profits	3,401 64
		Sundry ledger accounts	71 35
Total assets	\$105,992 96	Total liabilities	\$105,992 96

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$864 34	Overdrafts and bills payable	\$28,882 94
Installment shares, dues	12,558 00	Loans on mortgages and shares	30,750 00
Paid-up and prepaid shares, dues	6,400 00	Interest paid	1,826 97
Interest	7,131 01	Dues repaid, installment shares	7,524 00
Fines	55 18	Profits repaid, installment shares	2,820 32
Fees	14 00	Paid-up and prepaid shares, capital	200 00
Loans repaid	14,538 75	Paid-up and prepaid shares, divi-	
Overdrafts and bills payable	32,522 41	dends	508 59
Advances repaid, ledger accounts	202 27	Salaries	521 00
		Taxes	91 01
		Other expenses	421 35
		All other disbursements, office fix-	
		tures	244 90
		Balance, cash in office and bank	494 88
Total receipts	\$74,285 96	Total disbursements	\$74,285 96

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
25	120	\$120 00	\$172 21	Dues plus profits as per by-laws
26	108	108 00	149 72	
27	96	96 00	128 50	
28	84	84 00	108 56	
29	72	72 00	89 81	Dues plus profits as per by-laws
30	60	60 00	72 23	
31	48	48 00	55 76	
32	36	36 00	40 33	
33	24	24 00	25 90	Dues plus profits as per by-laws
34	12	12 00	12 48	

No. 43. OAKLAND.

ALAMEDA COUNTY LOAN ASSOCIATION.

P. O. address, 563 Sixteenth Street, Oakland.

(Incorporated July 20, 1875.)

H. L. KRUGER, Secretary.

J. B. RICHARDSON, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 1399.

No. of shares, 9266.

Assets.		Liabilities.	
Loans, on definite contract.		Installment shares, dues	\$443,704 00
\$1,233,658.52; on shares,		Installment shares, profits	67,774 87
\$1,845.00; on contract sales,		Paid-up and prepaid shares, capital	397,899 95
\$8,486.15	\$1,243,989 67	Paid-up and prepaid shares, dividends	22,694 42
Arrearages, on interest	1,067 25	Investment certificates, principal	157,897 69
Cash, in office, \$200.00; in bank,		Investment certificates, dividends	12,457 17
\$1,643 67	1,843 67	Advance payments	514 55
Real estate owned, office building	58,013 00	Overdrafts and bills payable	10,000 00
Furniture and fixtures	325 00	Reserve and undivided profits	46,863 83
Advances, ledger accounts	137 03	Loans due and incomplete	140,383 82
Other assets	161 55	Sundry ledger accounts	1,579 37
		All other liabilities, depreciation reserve	3,767 50
Total assets	\$1,305,537 17	Total liabilities	\$1,305,537 17

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$16,934 47	Overdrafts and bills payable	\$57,500 00
Installment shares, dues	209,191 79	Loans on mortgages and shares	829,422 10
Paid-up and prepaid shares, dues	372,538 24	Interest paid	8,982 92
Investment certificates	130,609 29	Dues repaid, installment shares	135,921 81
Interest	75,938 68	Profits repaid, installment shares	18,384 45
Fees	3,102 74	Paid-up and prepaid shares, capital	27,376 40
Loans repaid	378,239 70	Paid-up and prepaid shares, dividends	8,033 68
Overdrafts and bills payable	67,500 00	Investment certificates, principal	153,473 19
Advances repaid, ledger accounts	4,160 14	Investment certificates, dividends	9,030 60
Real estate sold	3,450 00	Advances, ledger accounts	4,437 17
Bonds sold	4,500 00	Real estate acquired	1,544 33
All other receipts, rents, etc.	4,399 00	Salaries	6,924 00
		Taxes	689 43
		Other expenses	7,000 30
		Balance, cash in office and bank	1,843 67
Total receipts	\$1,270,564 05	Total disbursements	\$1,270,564 05

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 44. OAKLAND.

CALIFORNIA HOME INVESTMENT ASSOCIATION.

P. O. address, 440-44 Seventeenth Street, Oakland.

(Incorporated December 7, 1908.)

FREDERICK H. CLARK, Secretary.

A. E. SHAW, President.

Fiscal year ended March 31, 1923.

No. of series, none.

No. of members and investors, 1647.

No. of shares, 28,856.

Assets.		Liabilities.	
Loans, on definite contract, \$535,197.06; on shares, \$2,542.02	\$537,739 08	Guarantee stock, capital	\$70,100 00
Arrearages, on interest	3,460 79	Guarantee stock, surplus	7,010 00
Cash, in office, \$1,000.00; in bank, \$7,684.13	8,684 13	Installment shares, dues	184,272 90
Real estate, owned, (office build- ing, \$70,847.87)	92,343 75	Installment shares, profits	11,797 87
Furniture and fixtures	1,723 12	Paid-up and prepaid shares, capital	273,975 00
Advances, ledger accounts	1,389 93	Paid-up and prepaid shares, divi- dends	3,988 49
		Investment certificates, principal	10,000 00
		Investment certificates, dividends	150 00
		Advance payments	27 23
		Overdrafts and bills payable	15,000 00
		Reserve and undivided profits	55 26
		Loans due and incomplete	65,313 33
		Sundry ledger accounts	2,557 43
		All other liabilities, advance rents and taxes	1,093 29
Total assets	\$645,340 80	Total liabilities	\$645,340 80

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$5,996 77	Overdrafts and bills payable	\$203,146 48
Guarantee stock	28,950 00	Loans on mortgages and shares	405,287 48
Installment shares, dues	152,745 03	Interest paid	2,064 52
Paid-up and prepaid shares, dues	72,894 00	Dividends on guarantee stock	3,848 88
Investment certificates	2,000 00	Dues repaid, installment shares	63,161 61
Interest	39,931 29	Profits repaid, installment shares	2,983 47
Fees	9,057 50	Paid-up and prepaid shares, capital	16,044 00
Loans repaid	319,800 71	Paid-up and prepaid shares, divi- dends	13,998 10
Overdrafts and bills payable	144,000 00	Investment certificates, principal	2,000 00
Advances repaid, ledger accounts	10,805 95	Investment certificates, dividends	628 99
Real estate sold	96,143 10	Advances, ledger accounts	22,150 69
Bonds sold	4,365 39	Real estate acquired	123,302 48
All other receipts, bonus, rents, etc.	7,263 10	Bonds purchased	4,343 97
		Salaries	7,244 00
		Taxes	488 93
		Other expenses	14,565 11
		Balance, cash in office and bank	8,684 13
Total receipts	\$893,952 84	Total disbursements	\$893,952 84

. Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus divide d.

Withdrawal value, full book value.

No. 45. OAKLAND.

COSMOPOLITAN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 355 Twelfth Street, Oakland.

(Incorporated August 4, 1879.)

W. S. GOULD, Secretary.

R. C. BITTERMAN, President.

Fiscal year ended July 31, 1922.

No. of series, none.

No. of members and investors, 267.

No. of shares, 5888.

Assets.		Liabilities.	
Loans, on definite contract, \$441,402.30; on shares, \$9,049.33	\$450,451 63	Installment shares, dues	\$121,776 93
Arrearages, on interest	3,425 39	Installment shares, profits	23,745 67
Cash, in office, \$428.79; in bank, \$8,793.87	9,222 66	Paid-up and prepaid shares, capital	135,088 46
Furniture and fixtures	1,134 00	Investment certificates, principal	41,298 62
Advances, ledger accounts	168 20	Overdrafts and bills payable	78,500 00
Bonds owned	331 34	Reserve and undivided profits	8,072 89
Other assets	212 96	Loans due and incomplete	52,467 72
		Sundry ledger accounts	3,932 70
		All other liabilities	63 19
Total assets	\$464,946 18	Total liabilities	\$464,946 18

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$224 09	Overdrafts and bills payable	\$171,100 00
Installment shares, dues	42,846 53	Loans on mortgages and shares	207,034 26
Paid-up and prepaid shares, dues	90,588 46	Interest paid	4,663 32
Investment certificates	23,360 00	Dues repaid, installment shares	16,579 89
Interest	24,981 84	Profits repaid, installment shares	1,768 64
Loans repaid	104,583 92	Paid-up and prepaid shares, capital	22,600 00
Overdrafts and bills payable	169,100 00	Paid-up and prepaid shares, dividends	5,518 46
Advances repaid, ledger accounts	16,061 10	Investment certificates, principal	17,025 65
Real estate sold	4,471 13	Investment certificates, dividends	1,537 87
Bonds sold	7,612 18	Advances, ledger accounts	16,222 22
All other receipts	705 92	Real estate acquired	4,489 33
		Bonds purchased	240 89
		Salaries	4,185 00
		Taxes	309 97
		Other expenses	1,632 96
		All other disbursements	404 05
		Balance, cash in office and bank	9,222 66
Total receipts	\$484,535 17	Total disbursements	\$484,535 17

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 46. OCEANSIDE.

OCEANSIDE BUILDING AND LOAN ASSOCIATION.

P. O. address, care C. R. McCormick Lumber Co., Oceanside.

(Incorporated April 9, 1920.)

MALON LITTLEFIELD, Secretary.

R. S. REID, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 81.

No. of shares, 1732.

Assets.		Liabilities.	
Loans, on mortgages, \$400.00; on definite contract, \$26,760.77	\$27,160 77	Installment shares, dues	\$20,230 00
Cash, in office, \$68.18; in bank, \$1,245.35	1,313 53	Installment shares, profits	1,622 70
Advances, ledger accounts	100 00	Paid-up and prepaid shares, capital	6,400 00
		Reserve and undivided profits	150 00
		Loans due and incomplete	171 60
Total assets	\$28,574 30	Total liabilities	\$28,574 30

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$1,086 42	Overdrafts and bills payable	\$1,000 00
Installment shares, dues	9,613 50	Loans on mortgages and shares	10,328 40
Paid-up and prepaid shares, dues	4,900 00	Interest paid	5 00
Interest	1,866 78	Dues repaid, installment shares	4,008 50
Fines	180 69	Profits repaid, installment shares	206 73
Fees	46 50	Paid-up and prepaid shares, capital	1,400 00
Loans repaid	2,536 46	Paid-up and prepaid shares, dividends	273 26
Overdrafts and bills payable	1,000 00	Advances, ledger accounts	2,359 56
Advances repaid, ledger accounts	9 89	Salaries	300 00
All other receipts	29 56	Taxes	28 00
		Other expenses	46 82
		Balance, cash in office and bank	1,313 53
Total receipts	\$21,269 80	Total disbursements	\$21,269 80

Installment Shares, With e Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6½ per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 47. ONTARIO.

THE PEOPLES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 235 North Euclid Avenue, Ontario.

(Incorporated June 24, 1891.)

J. O. HENDERSON, Secretary.

A. P. HARWOOD, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 1047.

No. of shares, 20,586.

Assets.		Liabilities.	
Loans, on mortgages, \$1,047,500.00; on shares, \$5,429.80	\$1,052,929 80	Installment shares, dues	\$230,954 47
Arrearages, on interest, \$3,050.57; on fines, \$485.70	3,536 27	Installment shares, profits	50,857 88
Cash, in bank	33,085 81	Paid-up and prepaid shares, capital	735,300 00
Real estate, owned	8,888 71	Paid-up and prepaid shares, dividends	19,981 39
Furniture and fixtures	2,014 84	Reserve and undivided profits	20,687 54
Advances, ledger accounts	1,484 15	Loans due and incomplete	43,255 23
Total assets	\$1,101,939 58	Sundry ledger accounts	903 07
		Total liabilities	\$1,101,939 58

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$11,688 04	Loans on mortgages and shares	\$843,971 41
Installment shares, dues	215,007 97	Dues repaid, installment shares	229,086 31
Paid-up and prepaid shares, dues	369,985 00	Profits repaid, installment shares	31,325 57
Interest	62,411 31	Paid-up and prepaid shares, capital	100,385 00
Fines	451 90	Paid-up and prepaid shares, dividends	29,784 79
Fees	569 72	Advances, ledger accounts	12,374 74
Loans repaid	579,682 55	Real estate acquired	2,622 56
Advances repaid, ledger accounts	13,742 89	Bonds purchased	17,390 78
Real estate sold	29,415 02	Salaries	7,200 00
Bonds sold	27,268 79	Taxes	1,011 60
All other receipts, rents	450 00	Other expenses	2,200 18
Total receipts	\$1,310,673 19	All other disbursements, office fixtures	234 44
		Balance, cash in office and bank	33,085 81
		Total disbursements	\$1,310,673 19

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 60 cents per share per month.

Dividend, last fiscal year, . . per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 43. ORANGE.

ORANGE BUILDING AND LOAN ASSOCIATION.

P. O. address, Bank of Orange Building, Orange.

(Incorporated September 21, 1887.)

OSMAN PINLEY, Secretary.

D. F. CAMPBELL, President.

Fiscal year ended October 31, 1922.

No. of series, 12.

No. of members and investors, 580.

No. of shares, 5461.

Assets.		Liabilities.	
Loans, on mortgages, \$74,850.00;		Guarantee stock, capital.....	\$50,000 00
on definite contract, \$826,102.98;		Guarantee stock, surplus.....	33,000 00
on shares, \$1,860.00; on contract		Installment shares, dues.....	127,786 50
sales, \$11,229.08.....	\$914,042 06	Installment shares, profits.....	52,556 32
Arrearages, on shares, \$202.50; on		Paid-up and prepaid shares, capital	620,050 00
interest, \$1,299.20; on fines,		Paid-up and prepaid shares, divi-	
\$116.06.....	1,617 76	dends.....	12,789 41
Cash, in office, \$181.25; in bank,		Advance payments.....	248 93
\$3,618.67.....	3,799 92	Overdrafts and bills payable.....	15,000 00
Real estate, owned.....	10,939 83	Reserve and undivided profits.....	4,342 31
Furnitures and fixtures.....	500 00	Loans due and incomplete.....	11 224 36
Advances, ledger accounts.....	98 26	All other liabilities, dividends un-	
		paid.....	4,000 00
Total assets.....	\$930,997 83	Total liabilities.....	\$930,997 83

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$12,886 48	Overdrafts and bills payable.....	\$25,000 00
Installment shares, dues.....	24,341 50	Loans on mortgages and shares.....	340,385 68
Paid-up and prepaid shares, dues.....	254,025 00	Interest paid.....	106 00
Interest.....	80,016 20	Dividends on guarantee stock.....	8,000 00
Fines.....	617 47	Dues repaid, installment shares.....	37,865 50
Fees.....	200 00	Profits repaid, installment shares.....	19,653 54
Loans repaid.....	232,857 50	Paid-up and prepaid shares, capital	150,025 00
Overdrafts and bills payable.....	30,000 00	Paid-up and prepaid shares, divi-	
Advances repaid, ledger accounts.....	11,209 90	dends.....	33,411 88
All other receipts, insurance com-		Advances, ledger accounts.....	10,603 24
missions.....	316 88	Real estate acquired.....	10,939 83
		Salaries.....	3,690 00
Total receipts.....	\$646,470 93	Taxes.....	1,100 73
		Other expenses.....	1,889 61
		Balance, cash in office and bank ..	3,799 92
		Total disbursements.....	\$646,470 93

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
26.....	120	\$120 00	\$186 16	\$186 16
28.....	108	108 00	160 01	160 01
30.....	96	96 00	135 91	135 91
32.....	84	84 00	113 69	113 69
34.....	72	72 00	93 25	87 94
36.....	12	12 00	12 57	12 27
37.....	6	6 00	6 15	6 00

No. 49. OXNARD.

OXNARD BUILDING AND LOAN ASSOCIATION.

P. O. address, 352 A Street, Oxnard.

(Incorporated July 13, 1921.)

J. L. HOWLAND, Secretary.

WALTER H. LATHROP, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 142.

No. of shares, 1896.

Assets.		Liabilities.	
Loans, on mortgages.....	\$79,200 00	Guarantee stock, capital.....	\$34,000 00
Cash, in office, \$25.00; in bank, \$5,292.63.....	5,317 63	Guarantee stock, surplus.....	1,384 78
		Installment shares, dues.....	7,326 45
		Paid-up and prepaid shares, capital.....	13,600 00
		Advance payments.....	3 50
		Reserve and undivided profits.....	1,246 20
		Loans due and incomplete.....	26,956 70
Total assets.....	\$84,517 63	Total liabilities.....	\$84,517 63

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$3,100 05	Loans on mortgages and shares...	\$44,945 87
Guarantee stock.....	24,850 00	Paid-up and prepaid shares, divi- dends.....	365 50
Installment shares, dues.....	7,225 45	Salaries.....	283 55
Paid-up and prepaid shares, dues.....	13,600 00	Taxes.....	38 00
Interest.....	1,904 50	Other expenses.....	876 45
Fees.....	718 50	Balance, cash in office and bank ..	5,317 63
Advances repaid, ledger accounts ..	3 50		
All other receipts, guarantee sur- plus.....	425 00		
Total receipts.....	\$51,827 00	Total disbursements.....	\$51,827 00

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 50. PALO ALTO.

PALO ALTO MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 259 University Avenue, Palo Alto.

(Incorporated November 14, 1892.)

EDWARD JESURUN, Secretary.

W. C. THOITS, President.

Fiscal year ended September 30, 1922.

No. of series, none.

No. of members and investors, 734.

No. of shares, 2665.

Assets.		Liabilities.	
Loans, on definite contract, \$1,126,236.43; on shares, \$1,020.00	\$1,127,256 43	Guarantee stock, capital	\$70,000 00
Cash, in office, \$400.00; in bank, \$17,643.06	18,043 06	Guarantee stock, surplus	4,370 00
Real estate owned	3,050 77	Installment shares, dues	54,759 78
Furniture and fixtures	1,200 00	Installment shares, profits	17,826 09
Other assets, revenue stamps	32 35	Paid-up and prepaid shares, capital	43,323 30
Total assets	\$1,149,582 61	Investment certificates, principal	836,185 72
		Investment certificates, dividends	588 00
		Reserve and undivided profits	13,772 53
		Loans due and incomplete	108,604 26
		Sundry ledger accounts	152 93
		Total liabilities	\$1,149,582 61

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$14,493 96	Overdrafts and bills payable	\$75,000 00
Guarantee stock	20,600 00	Loans on mortgages and shares	521,239 11
Installment shares, dues	16,279 15	Interest paid	457 58
Paid-up and prepaid shares, dues	10,613 30	Dividends on guarantee stock	4,450 45
Investment certificates	630,732 44	Dues repaid, installment shares	13,319 69
Interest	75,228 56	Profits repaid, installment shares	4,470 96
Fees	225 10	Paid-up and prepaid shares, capital	7,675 00
Loans repaid	288,835 65	Paid-up and prepaid shares, dividends	2,771 23
Overdrafts and bills payable	55,000 00	Investment certificate, principals	431,645 03
Advances repaid, ledger accounts	7,763 01	Investment certificates, dividends	44,743 38
Real estate sold	24,577 82	Advances, ledger accounts	7,728 05
All other receipts, rentals	72 50	Real estate acquired	1,055 38
Total receipts	\$1,144,421 49	Salaries	7,233 00
		Taxes	1,500 74
		Other expenses	3,088 83
		Balance, cash in office and bank	18,043 06
		Total disbursements	\$1,144,421 49

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 51. PASADENA.

CALIFORNIA SECURITY LOAN CORPORATION.

P. O. address, 170 East Colorado Street, Pasadena.

(Incorporated March 22, 1909.)

A. J. MORRIS, Secretary.

A. W. BYRNE, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 1958.

No. of shares, 1000.

Assets.		Liabilities.	
Loans, on mortgages, \$70,999.89;		Guarantee stock, capital.....	\$100,000 00
on definite contract, \$1,473,-		Guarantee stock, surplus.....	35,000 00
520.50; on shares, \$12,170.03;		Investment certificates, principal..	1,400,692 11
on contract sales, \$39,910.68...	\$1,596,601 10	Investment certificates, dividends..	800 88
Arrearages, on interest.....	3,286 91	Overdrafts and bills payable.....	25,000 00
Cash, in office, \$5,544.90; in bank,		Reserve and undivided profits.....	5,749 51
\$34,080.03.....	39,624 93	Loans due and incomplete.....	89,122 12
Real estate, owned (office build-		Sundry ledger accounts.....	5,751 49
ing, \$43,161.13).....	43,207 16	All other liabilities, tax reserve, etc.	24,467 04
Furniture and fixtures.....	1,506 94		
Advances, ledger accounts.....	2,356 11		
Total assets.....	\$1,686,583 15	Total liabilities.....	\$1,686,583 15

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$40,501 36	Overdrafts and bills payable.....	\$135,000 00
Investment certificates.....	845,842 62	Loans on mortgages and shares.....	864,483 53
Interest.....	119,686 66	Interest paid.....	240 46
Premiums.....	7,811 41	Dividends on guarantee stock.....	14,000 00
Fines.....	398 50	Investment certificates, principal..	551,243 64
Loans repaid.....	525,912 15	Investment certificates, dividends..	69,527 82
Overdrafts and bills payable.....	140,000 00	Advances, ledger accounts.....	99,420 35
Advances repaid, ledger accounts..	102,565 53	Real estate acquired.....	4,622 85
Real estate sold.....	11,190 54	Salaries.....	17,592 30
Bonds sold.....	9,450 00	Taxes.....	2,249 03
All other receipts.....	2,492 10	Other expenses.....	5,947 44
		All other disbursements, office fix-	
		tures, etc.....	1,898 52
		Balance, cash in office and bank..	39,624 93
Total receipts.....	\$1,805,850 87	Total disbursements.....	\$1,805,850 87

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 5 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 52. PASADENA.

EQUITABLE BUILDING AND LOAN ASSOCIATION.

P. O. address, 556 East Colorado Street, Pasadena.

(Incorporated May 1, 1922.)

W. M. TRASK, Secretary.

EDWARD E. BETTS, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 120.

No. of shares, 500.

Assets.		Liabilities.	
Loans, on definite contract, \$124,610.47; on shares, \$50.00..	\$124,660 47	Guarantee stock, capital.....	\$49,750 00
Cash, in office, \$2,278.14; in bank, \$22,588.60.....	24,866 74	Guarantee stock, surplus.....	2,300 00
Furniture and fixtures.....	1,973 42	Investment certificates, principal..	50,122 91
Other assets.....	1 92	Investment certificates, dividends..	393 16
		Reserve and undivided profits.....	5 14
		Loans due and incomplete.....	48,931 34
Total assets.....	\$151,502 55	Total liabilities.....	\$151,502 55

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock.....	\$49,750 00	Loans on mortgages and shares...	\$87,103 66
Investment certificates.....	50,122 91	Salaries.....	1,412 00
Interest.....	2,472 08	Taxes.....	7 00
Fees and commissions.....	327 05	Other expenses.....	3,565 75
Loans repaid.....	11,374 53	All other disbursements, office fix- tures, etc.....	2,366 42
All other receipts, guarantee stock premiums, etc.....	5,275 00	Balance, cash in office and bank ..	24,866 74
Total receipts.....	\$119,321 57	Total disbursements.....	\$119,321 57

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 53. PASADENA.

PASADENA BUILDING AND LOAN ASSOCIATION.

P. O. address, 18 North Marengo Avenue, Pasadena.

(Incorporated February 16, 1899.)

EVERETT D. HILL, Secretary.

SOLON BRIGGS, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 777.

No. of shares, 2361.

Assets.		Liabilities.	
Loans, on mortgages, \$18,638.53; on definite contract, \$482,506.73; on shares, \$1,053.52.....	\$505,198 78	Guarantee stock, capital.....	\$18,000 00
Cash, in office, \$2,284.85; in bank, \$19,640.58.....	21,925 43	Guarantee stock, surplus.....	5,666 83
Bonds owned.....	7,000 00	Installment shares, dues.....	12,129 52
		Installment shares, profits.....	28,027 20
		Paid-up and prepaid shares, capital	119,650 00
		Paid-up and prepaid shares, divi-	
		dends.....	3,857 51
		Investment certificate, principal..	280,369 09
		Investment certificates, dividends..	19,902 50
		Reserve and undivided profits.....	6,976 34
		Loans due and incomplete.....	39,545 22
Total assets.....	\$534,124 21	Total liabilities.....	\$534,124 21

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$33,586 21	Loans on mortgages and shares...	\$280,101 89
Installment shares, dues.....	11,956 91	Interest paid.....	637 52
Paid-up and prepaid shares, dues..	45,350 00	Dividends on guarantee stock.....	4,320 00
Investment certificates.....	294,000 24	Dues repaid, installment shares...	18,898 30
Interest.....	37,361 67	Profits repaid, installment shares..	305 19
Loans repaid.....	160,234 15	Paid-up and prepaid shares, capital	34,450 00
Advances repaid, ledger accounts..	275,265 15	Paid-up and prepaid shares, divi-	
Bonds sold.....	100 00	dends.....	6,638 36
		Investment certificates, principal..	211,549 93
		Investment certificates, dividends..	6,959 69
		Advances, ledger accounts.....	264,519 20
		Salaries.....	4,430 00
		Taxes.....	784 57
		Other expenses.....	2,334 25
		Balance, cash in office and bank..	21,925 43
Total receipts.....	\$857,854 33	Total disbursements.....	\$857,854 33

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 54. PASO ROBLES.

PASO ROBLES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1336 Spring Street, Paso Robles.

(Incorporated September 2, 1905.)

LYMAN BREWER, Secretary.

B. J. DOUGHERTY, President.

Fiscal year ended August 31, 1922.

No. of series, 13.

No. of members and investors, 74.

No. of shares, 622.

Assets.		Liabilities.	
Loans, on definite contract,		Installment shares, dues.....	\$11,346 05
\$43,054 26; on shares, \$100.00..	\$43,154 26	Installment shares, profits.....	3,205 77
Arrearages, on shares.....	5 00	Paid-up and prepaid shares, capital	6,700 00
Cash, in office, \$54.10; in bank,		Paid-up and prepaid shares, dividends.....	147 15
\$1,298 94.....	1,353 04	Investment certificates, principal..	6,800 00
Furniture and fixtures.....	50 00	Investment certificates, dividends..	244 10
		Advance payments.....	50 00
		Overdrafts and bills payable.....	8,000 00
		Reserve and undivided profits.....	4,453 05
		Loans due and incomplete.....	3,616 18
Total assets.....	\$44,562 30	Total liabilities.....	\$44,562 30

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$4,433 27	Loans on mortgages and shares...	\$29,342 48
Installment shares, dues.....	4,189 30	Interest paid.....	188 86
Paid-up and prepaid shares, dues..	6,400 00	Dues repaid, installment shares...	608 80
Investment certificates.....	4,800 00	Profits repaid, installment shares..	31 14
Interest.....	2,931 68	Paid-up and prepaid shares, capital	1,200 00
Fines.....	2 30	Paid-up and prepaid shares, dividends.....	50 50
Loans repaid.....	8,825 28	Investment certificates, principal..	5,200 00
Overdrafts and bills payable.....	8,000 00	Investment certificates, dividends..	430 50
Advances repaid, ledger accounts...	485 86	Advances, ledger accounts.....	485 86
All other receipts.....	88 57	Salaries.....	677 50
		Taxes.....	45 00
		Other expenses.....	284 33
		All other disbursements.....	258 25
		Balance, cash in office and bank..	1,353 04
Total receipts.....	\$40,156 26	Total disbursements.....	\$40,156 26

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
18.....	108	\$108 00	\$167 32	
22.....	72	72 00	97 49	Dues plus
25.....	53	53 00	65 31	profits as
26.....	33	33 00	38 23	per by-laws
28.....	24	24 00	26 50	
30.....	20	20 00	21 78	
31.....	12	12 00	12 65	
33.....	6	6 00	6 18	

No. 55. PETALUMA.

PETALUMA MUTUAL LOAN ASSOCIATION.

P. O. address, Petaluma National Bank Building, Petaluma.

(Incorporated September 29, 1889.)

F. A. CROMWELL, Secretary.

FRANK H. DENMAN, President.

Fiscal year ended September 30, 1922.

No. of series, 12.

No. of members and investors, 76.

No. of shares, 768.

Assets.		Liabilities.	
Loans, on mortgages	\$46,916 28	Installment shares, dues	\$38,376 00
Cash, in bank	6,478 92	Installment shares, profits	7,005 02
Furniture and fixtures	30 00	Advance payments	15 65
		Overdrafts and bills payable	7,400 00
		Reserve and undivided profits	628 53
Total assets	\$53,425 20	Total liabilities	\$53,425 20

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$1,686 29	Overdrafts and bills payable	\$2,500 00
Installment shares, dues	9,685 00	Loans on mortgages and shares	17,167 53
Interest	3,402 23	Interest paid	477 26
Fines and fees	42 83	Dues repaid, installment shares	2,933 00
Loans repaid	8,620 00	Profits repaid, installment shares	354 26
Overdrafts and bills payable	7,000 00	Salaries	420 00
		Taxes	52 00
		Other expenses	53 38
		Balance, cash in office and bank	6,478 92
Total receipts	\$30,436 35	Total disbursements	\$30,436 35

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
25	120	\$120 00	\$154 57	\$154 57
26	108	108 00	135 49	135 49
27	96	96 00	117 16	116 83
28	84	84 00	100 18	99 37
29	72	72 00	83 82	82 94
30	60	60 00	68 19	67 37
31	48	48 00	52 91	52 17
32	36	36 00	38 93	38 34
33	24	24 00	25 41	25 06
34	12	12 00	12 39	12 27

No. 56. PLEASANTON.

PLEASANTON MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, care Bank of Pleasanton, Pleasanton.

(Incorporated March 1, 1895.)

T. H. SILVER, Secretary.

C. LETHAM, President.

Fiscal year ended March 31, 1923.

No. of series, 20.

No. of members and investors, 46.

No. of shares, 339.

Assets.		Liabilities.	
Loans, on mortgages.....	\$21,850 00	Installment shares, dues.....	\$16,902 00
Cash, in bank.....	1,081 17	Installment shares, profits.....	3,798 80
		Reserve and undivided profits.....	2,230 37
Total assets.....	\$22,931 17	Total liabilities.....	\$22,931 17

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$1,234 02	Overdrafts and bills payable.....	\$3,500 00
Installment shares, dues.....	4,065 00	Loans on mortgages and shares.....	6,350 00
Interest.....	1,622 60	Interest paid.....	108 00
Fees.....	32 00	Dues repaid, installment shares.....	1,605 00
Loans repaid.....	3,350 00	Profits repaid, installment shares.....	477 75
Overdrafts and bills payable.....	3,500 00	Salaries.....	150 00
		Taxes.....	36 00
		Other expenses.....	45 70
		All other disbursements, loss on loans.....	450 00
		Balance, cash in office and bank.....	1,081 17
Total receipts.....	\$13,803 62	Total disbursements.....	\$13,803 62

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
36.....	120	\$120 00	\$165 35	Dues plus 90 per cent of profits
38.....	108	108 00	143 80	
40.....	96	96 00	123 55	
41.....	90	90 00	113 95	
44.....	72	72 00	86 90	
46.....	60	60 00	70 15	
48.....	48	48 00	54 40	
50.....	36	36 00	39 60	
52.....	24	24 00	25 60	
54.....	12	12 00	12 40	

No. 57. POMONA.

HOME-BUILDERS LOAN ASSOCIATION.

P. O. address, 261 South Thomas Street, Pomona.

(Incorporated March 16, 1908.)

PAUL ENDICOTT, Secretary.

J. W. FULTON, President.

Fiscal year ended March 31, 1923.

No. of series, none.

No. of members and investors, 2394.

No. of shares, 10,671.

Assets.		Liabilities.	
Loans, on definite contract, \$1,876,350.35; on shares, \$14,666.21; on collateral, \$1,750.00	\$1,892,766 56	Guarantee stock, capital	\$140,000 00
Cash, in office, \$1,987.57; in bank, \$118,769.21	120,756 78	Guarantee stock, surplus	45,000 00
Real estate, owned, (office building, \$15,000.00)	32,816 12	Installment shares, dues	95,848 25
Furniture and fixtures	500 00	Installment shares, profits	22,610 24
Advances, ledger accounts	9,362 51	Paid-up and prepaid shares, capital	128,650 00
		Paid-up and prepaid shares, dividends	2,018 09
		Investment certificates, principal	1,455,607 68
		Investment certificates, dividends	18,833 22
		Reserve and undivided profits	34,213 93
		Loans due and incomplete	106,562 80
		All other liabilities, unearned bonus, etc.	6,857 76
Total assets	\$2,056,201 97	Total liabilities	\$2,056,201 97

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$58,058 58	Loans on mortgages and shares	\$771,568 71
Installment shares, dues	43,726 00	Dividends on guarantee stock	28,701 75
Paid-up and prepaid shares, dues	8,850 00	Dues repaid, installment shares	14,720 00
Investment certificates	896,747 26	Profits repaid, installment shares	5,062 42
Interest	152,723 39	Paid-up and prepaid shares, capital	92,300 00
Fines	931 61	Paid-up and prepaid shares, dividends	9,835 40
Fees	6,324 88	Investment certificates, principal	430,260 03
Loans repaid	398,639 10	Investment certificates, dividends	68,093 54
Advances repaid, ledger accounts	4,300 00	Advances, ledger accounts	4,300 00
Real estate sold	2,202 49	Bonds purchased	74,297 20
Bonds sold	81,797 20	Salaries	11,490 00
All other receipts, escrows, rents, etc.	4,515 72	Taxes	10,616 61
		Other expenses	6,966 69
		All other disbursements, commissions, escrows, etc.	9,847 10
Total receipts	\$1,658,816 23	Balance, cash in office and bank	120,756 78
		Total disbursements	\$1,658,816 23

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.
Dues \$. per share per month.
Dividend, last fiscal year, 9 per cent.
Book value, dues plus dividend.
Withdrawal value, full book value.

No. 58. POMONA.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. Address, 260 South Thomas Street, Pomona.

(Incorporated December 24, 1892.)

W. D. FREDERICK, Secretary.

L. L. LOSTUTTER, President.

Fiscal year ended December 31, 1922.

No. of series, 21.

No. of members and investors, 3158.

No. of shares, 51,629.

Assets.		Liabilities.	
Loans, on mortgages, \$3,285,433.10; on shares, \$16,270.00	\$3,301,703 10	Guarantee stock, capital	\$250,000 00
Arrearages, on shares	11,144 00	Guarantee stock, surplus	45,000 00
Cash, in office, \$3,809.08; in bank, \$183,334.48	187,143 56	Installment shares, dues	534,690 00
Real estate, owned	1 00	Installment shares, profits	104,420 02
Furniture and fixtures	1 00	Paid-up and prepaid shares, capital	1,336,800 00
		Paid-up and prepaid shares, dividends	36,926 45
		Investment certificates, principal	1,022,728 35
		Investment certificates, dividends	4,804 51
		Advance payments	16,739 00
		Reserve and undivided profits	10,730 29
		Loans due and incomplete	53,146 89
		Sundry ledger accounts	10,303 85
		All other liabilities, special reserve	73,703 30
Total assets	\$3,499,902 66	Total liabilities	\$3,499,992 66

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$92,326 83	Loans on mortgages and shares	\$822,510 88
Installment shares, dues	220,194 50	Dividends on guarantee stock	39,689 60
Paid-up and prepaid shares, dues	526,600 00	Dues repaid, installment shares	96,071 50
Investment certificates	456,839 30	Profits repaid, installment shares	21,093 47
Interest	258,206 84	Paid-up and prepaid shares, capital	437,000 00
Fines	829 58	Paid-up and prepaid shares, dividends	74,284 47
Fees	706 61	Investment certificates, principal	275,566 29
Loans repaid	478,019 92	Investment certificates, dividends	49,500 00
All other receipts, special reserve, rents, etc	23,915 50	Salaries	16,962 50
		Taxes	9,346 65
		Other expenses	21,561 47
		All other disbursements	6,908 69
		Balance, cash in office and bank	187,143 56
Total receipts	\$2,057,639 08	Total disbursements	\$2,057,639 08

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
41	120	\$60 00	\$89 69	\$89 69
43	108	54 00	77 60	73 06
45	96	48 00	63 33	61 16
47	84	42 00	55 79	51 87
49	72	36 00	45 99	43 11
51	60	30 00	36 85	34 84
53	48	24 00	28 32	27 04
55	36	18 00	20 36	19 67
57	24	12 00	13 03	12 73
59	12	6 00	6 25	6 18

No. 59. PORTERVILLE.

PORTERVILLE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 206 Putnam Avenue, Porterville.

(Incorporated September 29, 1905.)

C. O. PREMO, Secretary.

H. C. CARR, President.

Fiscal year ended October 31, 1922.

No. of series, none.

No. of members and investors, 240.

No. of shares, 5968.

Assets.		Liabilities.	
Loans, on mortgages, \$149,625.00:		Installment shares, dues	\$82,943 07
on shares, \$900.00	\$150,525 00	Installment shares, profits	23,722 76
Arrearages, on interest	320 30	Paid-up and prepaid shares, capital	22,050 00
Cash, in bank	1,687 62	Paid-up and prepaid shares, dividends	110 25
Advances, ledger accounts	160 09	Overdrafts and bills payable	15,000 00
Bonds owned	1,100 00	Reserve and undivided profits	4,254 29
		Loans due and incomplete	5,407 89
		Sundry ledger accounts	180 00
		All other liabilities, accrued interest	124 75
Total assets	\$153,793 01	Total liabilities	\$153,793 01

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$993 77	Overdrafts and bills payable	\$19,500 00
Installment shares, dues	29,127 64	Loans on mortgages and shares	51,341 51
Paid-up and prepaid shares, dues	12,650 00	Interest paid	1,465 22
Interest	11,629 04	Dues repaid, installment shares	8,669 58
Fees	132 80	Profits repaid, installment shares	6,091 85
Loans repaid	20,819 00	Paid-up and prepaid shares, dividends	906 98
Overdrafts and bills payable	16,000 00	Advances, ledger accounts	650 42
Advances repaid, ledger accounts	400 91	Salaries	1,080 00
		Taxes	194 86
		Other expenses	165 12
		Balance, cash in office and bank	1,687 62
Total receipts	\$91,753 16	Total disbursements	\$91,753 16

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 60. REDLANDS.

HOME INVESTMENT ASSOCIATION.

P. O. address, Fifth and Citrus Streets, Redlands.

(Incorporated March 22, 1890.)

J. WARREN SMITH, Secretary.

W. T. BILL, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 1456.

No. of shares, 6422.

Assets.		Liabilities.	
Loans, on mortgages, \$52,000.00;		Guarantee stock.....	\$150,000 00
on definite contract, \$1,369,-		Guarantee stock, surplus.....	37,500 00
934.47; on shares, \$610.00; on		Installment shares, dues.....	76,179 00
contract sales, \$5,507.73.....	\$1,428,052 20	Installment shares, profits.....	20,408 01
Cash, in office, \$13,822.96; in bank,		Paid-up and prepaid shares, capital	188,510 00
\$28,209.56.....	42,032 52	Paid-up and prepaid shares, divi-	
Real estate, owned.....	6,971 79	dends.....	6,623 55
Furniture and fixtures.....	2,000 00	Investment certificates, principal..	\$76,882 54
Advances, ledger accounts.....	10,968 32	Investment certificates, dividends..	60,880 32
Bonds owned.....	15,827 74	Overdrafts and bills payable.....	42,000 00
		Reserve and undivided profits.....	15,061 94
		Loans due and incomplete.....	31,794 49
		Sundry ledger accounts.....	12 72
Total assets.....	\$1,505,852 57	Total liabilities.....	\$1,505,852 57

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$10,847 04	Overdrafts and bills payable.....	\$67,000 00
Guarantee stock.....	50,000 00	Loans on mortgages and shares...	689,941 81
Installment shares, dues.....	24,325 00	Interest paid.....	2,368 07
Paid-up and prepaid shares, dues..	69,500 00	Dividends on guarantee stock and	
Investment certificates.....	799,367 06	stock dividend.....	65,000 00
Interest.....	121,145 30	Dues repaid, installment shares...	13,023 00
Fines.....	211 91	Profits repaid, installment shares...	2,870 70
Fees.....	6,786 50	Paid-up and prepaid shares, capital	29,486 00
Loans repaid.....	368,428 71	Paid-up and prepaid shares, divi-	
Overdrafts and bills payable.....	89,000 00	dends.....	10,370 62
Advances repaid, ledger accounts..	12,299 44	Investment certificates, principal..	571,204 75
Real estate sold.....	3,812 21	Investment certificates, dividends..	30,349 12
Bonds sold.....	3,000 00	Advances, ledger accounts.....	13,162 92
All other receipts, guarantee capital		Real estate acquired.....	661 01
reserve, etc.....	13,511 62	Bonds purchased.....	8,750 00
		Salaries.....	6,080 00
		Taxes.....	1,343 34
		Other expenses.....	14,729 17
		All other disbursements, real estate,	
		etc.....	3,861 76
		Balance, cash in office and bank..	42,032 52
Total receipts.....	\$1,572,234 79	Total disbursements.....	\$1,572,234 79

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 61. REDWOOD CITY.

SAN MATEO COUNTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 90 Broadway, Redwood City.

(Incorporated May 8, 1890.)

H. W. SCHABERG, Secretary.

P. P. CHAMBERLAIN, President.

Fiscal year ended May 31, 1923.

No. of series, 47.

No. of members and investors, 692.

No. of shares, 4790.

Assets.		Liabilities.	
Loans, on mortgages, \$15,700.00;		Installment shares, dues	\$258,542 10
on definite contract, \$507,819.58;		Installment shares, profits	62,639 40
on shares, \$19,885.00; on contract sales, \$8,180.86	\$551,585 44	Investment certificates, principal	174,950 00
Arrearages, on shares, \$1,147.80;		Overdrafts and bills payable	30,000 00
on interest, \$2,215.22	3,363 02	Reserve and undivided profits	30,167 86
Cash, in office, \$830.70; in bank, \$21,964.06	22,794 76	Loans due and incomplete	27,621 83
Real estate, owned	5,700 00	Sundry ledger accounts	735 60
Furniture and fixtures	300 00		
Advances, ledger accounts	913 57		
Total assets	\$584,656 79	Total liabilities	\$584,656 79

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$11,682 69	Overdrafts and bills payable	\$12,000 00
Installment shares, dues	52,067 20	Loans on mortgages and shares	225,488 81
Investment certificates	55,450 00	Interest paid	1,963 26
Interest	40,633 87	Dues repaid, installment shares	33,495 40
Fines	65 40	Profits repaid, installment shares	14,811 54
Fees	200 10	Investment certificates, principal	23,400 00
Loans repaid	161,872 29	Investment certificates, dividends	7,451 43
Overdrafts and bills payable	13,000 00	Advances, ledger accounts	1,062 01
Advances repaid, ledger accounts	651 94	Real estate expense	256 21
Real estate sold	800 00	Salaries	3,920 00
Bonds sold	10,200 00	Taxes	735 47
All other receipts	2,079 50	Other expenses	1,324 10
Total receipts	\$348,702 99	Balance, cash in office and bank	22,794 76
		Total disbursements	\$348,702 99

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
83	120	\$120 00	\$162 94	\$154 50
87	108	108 00	141 29	134 47
91	96	96 00	121 26	116 26
95	84	84 00	102 65	99 12
99	72	72 00	85 29	82 79
103	60	60 00	68 90	67 28
107	48	48 00	53 53	52 49
111	36	36 00	38 99	38 41
115	24	24 00	25 30	25 01
119	12	12 00	12 28	12 25

No. 62. RIALTO.

RIALTO BUILDING AND LOAN ASSOCIATION.

P. O. address, care First National Bank, Rialto.

(Incorporated June 7, 1922.)

E. W. PRESTON, Secretary.

J. C. BOYD, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 27.

No. of shares, 248.

Assets.		Liabilities.	
Loans, on definite contract.....	\$17,762 92	Guarantee stock, capital.....	\$19,600 00
Cash, in bank.....	9,458 11	Installment shares, dues.....	106 00
Furniture and fixtures.....	53 50	Investment certificates, principal..	7,400 00
		Reserve and undivided profits.....	168 53
Total assets.....	\$27,274 53	Total liabilities.....	\$27,274 53

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock.....	\$19,600 00	Loans on mortgages and shares...	\$17,900 00
Installment shares, dues.....	106 00	Salaries.....	150 00
Investment certificates.....	7,400 00	Other expenses.....	234 48
Interest.....	164 26	All other disbursements, office fix- tures.....	53 50
Premiums, guarantee capital stock	370 00	Balance, cash in office and bank ..	9,458 11
Fees.....	18 75		
Loans repaid.....	137 08		
Total receipts.....	\$27,796 09	Total disbursements.....	\$27,796 09

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 5 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 63. RIVERSIDE.

RIVERSIDE COUNTY MUTUAL BUILDING AND LOAN
ASSOCIATION.

P. O. address, 668 Main Street, Riverside.

(Incorporated April 8, 1901.)

F. SMITH, Secretary.

W. B. CLANCY, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 452.

No. of shares, 7188.

Assets.		Liabilities.	
Loans, on mortgages, \$365,210.00; on bonds, \$2,500.00; on contract sales, \$1,363.62.....	\$369,073 62	Installment shares, dues.....	\$75,232 49
Cash, in office, \$1,376.17; in bank, \$4,118.74.....	5,494 91	Installment shares, profits.....	9,845 69
		Paid-up and prepaid shares, capital	256,350 00
		Paid-up and prepaid shares, divi- dends.....	8,444 32
		Overdrafts and bills payable.....	5,000 00
		Reserve and undivided profits.....	7,475 92
		Loans due and incomplete.....	12,220 11
Total assets.....	\$374,568 53	Total liabilities.....	\$374,568 53

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$2,811 96	Overdrafts and bills payable.....	\$31,000 00
Installment shares, dues.....	49,232 21	Loans on mortgages and shares...	133,748 02
Paid-up and prepaid shares, dues..	105,100 00	Interest paid.....	428 85
Interest.....	27,155 85	Dues repaid, installment shares...	35,457 27
Fees.....	701 25	Profits repaid, installment shares..	4,743 84
Loans repaid.....	38,717 46	Paid-up and prepaid shares, capital	18,250 00
Overdrafts and bills payable.....	15,000 00	Paid-up and prepaid shares, divi- dends.....	5,951 36
Bonds sold.....	2,335 52	Bonds purchased.....	382 76
		Salaries.....	4,232 31
		Taxes.....	232 00
		Other expenses.....	1,132 93
		Balance, cash in office and bank..	5,494 91
Total receipts.....	\$241,054 25	Total disbursements.....	\$241,054 25

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 64. SACRAMENTO.

SACRAMENTO BUILDING AND LOAN ASSOCIATION.

P. O. address, 724 J Street, Sacramento.

(Incorporated August 24, 1874.)

FRANK HICKMAN, Secretary.

A. A. JOST, President.

Fiscal year ended February 28, 1923.

No. of series, none.

No. of members and investors, 633.

No. of shares, 10,141.

Assets.		Liabilities.	
Loans, on mortgages, \$842,540.00;		Installment shares, dues.....	\$220,918 00
on shares, \$6,665.00.....	\$849,205 00	Installment shares, profits.....	50,558 27
Arrearages, on interest.....	487 46	Paid-up and prepaid shares, capital	556,670 00
Cash, in bank.....	38,269 24	Paid-up and prepaid shares, dividends.....	14,584 85
		Advance payments.....	278 80
		Reserve and undivided profits....	44,951 78
Total assets.....	\$887,961 70	Total liabilities.....	\$887,961 70

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$52,296 21	Loans on mortgages and shares...	\$343,790 00
Installment shares, dues.....	87,639 00	Interest paid.....	32 19
Paid-up and prepaid shares, dues..	193,600 00	Dues repaid, installment shares...	60,745 00
Interest.....	50,324 77	Profits repaid, installment shares..	9,408 06
Loans repaid.....	183,400 00	Paid-up and prepaid shares, capital	84,650 00
		Paid-up and prepaid shares, dividends.....	25,592 26
		Salaries.....	3,673 00
		Other expenses.....	1,120 23
		Balance, cash in office and bank..	38,269 24
Total receipts.....	\$567,279 98	Total disbursements.....	\$567,279 98

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 65. SAN BERNARDINO.

GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, 474 Court Street, San Bernardino.

(Incorporated April 3, 1922.)

V. M. PINKLEY, Secretary.

W. S. SHEPARDSON, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 247.

No. of shares, 1210.

Assets.		Liabilities.	
Loans, on definite contract.....	\$129,639 45	Guarantee stock, capital.....	\$51,025 00
Cash, in office, \$397.37; in bank, \$7,325.64.....	7,723 01	Installment shares, dues.....	1,149 00
Real estate, owned, office building.....	17,715 90	Installment shares, profits.....	10 32
Furniture and fixtures.....	3,021 13	Investment certificates, principal.....	48,618 16
Advances, ledger accounts.....	25 00	Investment certificates, dividends.....	79 39
Bonds owned.....	295 00	Overdrafts and bills payable.....	35,000 00
		Reserve and undivided profits.....	1,046 64
		Loans due and incomplete.....	21,336 82
		All other liabilities, interest accrued.....	154 16
Total assets.....	\$158,419 49	Total liabilities.....	\$158,419 49

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock.....	\$51,025 00	Loans on mortgages and shares.....	\$109,432 25
Installment shares, dues.....	1,149 00	Investment certificates, principal.....	13,316 50
Investment certificates.....	61,800 79	Investment certificates, dividends.....	447 41
Interest.....	2,010 69	Advances, ledger accounts.....	15 67
Fees.....	48 00	Real estate acquired.....	17,687 76
Loans repaid.....	1,110 55	Bonds purchased.....	297 75
Overdrafts and bills payable.....	35,000 00	Salaries.....	1,025 00
Advances repaid, ledger accounts.....	15 67	Taxes.....	141 76
Bonds sold.....	2 75	Other expenses.....	1,327 05
All other receipts, rents, etc.....	2,854 22	All other disbursements, office fix- tures, etc.....	3,602 51
		Balance, cash in office and bank ..	7,723 01
Total receipts.....	\$155,016 67	Total disbursements.....	\$155,016 67

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 66. SAN BERNARDINO.

SANTA FE BUILDING AND LOAN ASSOCIATION.

P. O. address, 367 E Street, San Bernardino.

(Incorporated January 8, 1890.)

O. C. ROGERS, Secretary.

J. F. PARKER, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 2423.

No. of shares, 22,786.

Assets.		Liabilities.	
Loans, on mortgages, \$152,704.15; on definite contract, \$1,098,- 704.58; on shares, \$51,081.00; on contract sales, \$21,701.61.....	\$1,324,191 34	Installment shares, dues.....	\$712,975 48
Arrearages, on interest.....	1,857 18	Installment shares, profits.....	221,565 42
Cash, in bank.....	15,199 96	Investment certificates, principal..	321,845 00
Real estate, owned.....	690 94	Advance payments.....	242 10
Bonds owned, street.....	749 28	Overdrafts and bills payable.....	13,000 00
Total assets.....	\$1,342,688 70	Reserve and undivided profits.....	35,027 46
		Loans due and incomplete.....	38,033 24
		Total liabilities.....	\$1,342,688 70

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$10,797 41	Overdrafts and bills payable.....	\$81,000 00
Installment shares, dues.....	197,839 60	Loans on mortgages and shares....	541,532 56
Investment certificates.....	199,040 00	Interest paid.....	390 00
Interest.....	100,866 74	Dues repaid, installment shares....	169,556 00
Fines.....	179 24	Profits repaid, installment shares..	\$2,240 17
Fees.....	1,113 59	Investment certificates, principal..	134,200 00
Loans repaid.....	412,494 55	Investment certificates, dividends..	15,093 24
Overdrafts and bills payable.....	90,000 00	Real estate acquired.....	2,479 03
Real estate sold.....	1,000 00	Bonds purchased.....	989 07
Bonds sold.....	40,489 79	Salaries.....	6,131 67
All other receipts, rents, etc.....	226 72	Taxes.....	1,992 83
		Other expenses.....	3,134 21
		All other disbursements, office fix- tures, etc.....	108 90
		Balance, cash in office and bank ..	15,199 96
Total receipts.....	\$1,034,047 64	Total disbursements.....	\$1,054,047 64

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 67. SAN DIEGO.

COMMUNITY BUILDING AND LOAN ASSOCIATION.

P. O. address, 419 Owl Drug Building, San Diego.

(Incorporated March 25, 1920.)

J. G. CASH, Secretary.

I. T. BROCKETT, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 421.

No. of shares, 3386.

Assets.		Liabilities.	
Loans, on definite contract.....	\$100,314 02	Guarantee stock, capital.....	\$20,000 00
Cash, in bank.....	13,996 92	Guarantee stock, surplus.....	1,000 00
Other assets.....	490 00	Installment shares, dues.....	44,440 30
		Installment shares, profits.....	1,330 38
		Paid-up and prepaid shares, capital.....	7,400 00
		Investment certificates, principal.....	5,100 00
		Overdrafts and bills payable.....	27,250 00
		Reserve and undivided profits.....	242 16
		Loans due and incomplete.....	8,038 10
Total assets.....	\$114,800 94	Total liabilities.....	\$114,800 94

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$1,496 30	Overdrafts and bills payable.....	\$21,350 00
Guarantee stock.....	4,800 00	Loans on mortgages and shares.....	52,711 53
Installment shares, dues.....	36,595 74	Interest paid.....	2,377 38
Investment certificates.....	4,200 00	Dividends on guarantee stock.....	960 00
Interest.....	6,102 14	Paid-up and prepaid shares, capital.....	1,100 00
Fees.....	215 00	Paid-up and prepaid shares, dividends.....	477 00
Loans repaid.....	27,964 98	Investment certificates, dividends.....	57 00
Overdrafts and bills payable.....	12,500 00	Taxes.....	32 00
All other receipts.....	15 00	Other expenses.....	827 33
		Balance, cash in office and bank ..	13,996 92
Total receipts.....	\$93,889 16	Total disbursements.....	\$93,889 16

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 68. SAN DIEGO.

SAN DIEGO BUILDING AND LOAN ASSOCIATION.

P. O. address, 940 Third Street, San Diego.

(Incorporated July 14, 1885.)

R. E. HEGG, Secretary.

A. P. JOHNSON, JR., President.

Fiscal year ended June 30, 1923.

No. of series, 26.

No. of members and investors, 718.

No. of shares, 5260.

Assets.		Liabilities.	
Loans, on mortgages, \$399,950.00;		Installment shares, dues.....	\$215,728 00
on shares, \$14,095.00.....	\$414,045 00	Installment shares, profits.....	49,165 45
Arrearages, on shares, \$2,807.00;		Investment certificates, principal..	121,900 00
on interest, \$1,087.60.....	3,894 60	Investment certificates, dividends..	3,580 73
Cash, in office, \$50.00; in bank,		Advance payments.....	642 65
\$8,255.49.....	8,305 49	Overdrafts and bills payable.....	16,500 00
Furniture and fixtures.....	433 60	Reserve and undivided profits.....	14,300 16
		Loans due and incomplete.....	2,310 95
		Sundry ledger accounts.....	2,550 75
Total assets.....	\$426,678 69	Total liabilities.....	\$426,678 69

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$11,257 97	Loans on mortgages and shares....	\$111,099 05
Installment shares, dues.....	65,353 00	Interest paid.....	130 58
Investment certificates.....	39,200 00	Dues repaid, installment shares....	59,673 00
Interest.....	24,955 45	Profits repaid, installment shares..	14,954 87
Fines.....	201 10	Investment certificates, principal..	12,100 00
Fees.....	488 65	Investment certificates, dividends..	5,503 80
Loans repaid.....	57,315 00	Salaries.....	2,826 00
Overdrafts and bills payable.....	16,500 00	Taxes.....	368 00
Advances repaid, ledger accounts ..	1,803 60	Other expenses.....	2,015 88
		All other disbursements, office fix-	
		tures.....	98 10
		Balance, cash in office and bank..	8,305 49
Total receipts.....	\$217,074 77	Total disbursements.....	\$217,074 77

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
39.....	120	\$120 00	\$181 49	\$158 81
41.....	108	108 00	147 27	132 07
43.....	96	96 00	126 33	115 00
45.....	84	84 00	106 70	98 52
47.....	72	72 00	88 30	82 65
49.....	60	60 00	71 07	67 37
51.....	48	48 00	54 93	52 70
53.....	36	36 00	39 80	38 62
55.....	24	24 00	25 63	25 15
57.....	12	12 00	12 38	12 27

No. 69. SAN DIEGO.

SILVER GATE BUILDING AND LOAN ASSOCIATION.

P. O. address, 343 Spreckels Building, San Diego.

(Incorporated May 22, 1890.)

GEO. D. EASTON, Secretary.

M. A. GRAHAM, President.

Fiscal year ended May 31, 1923.

No. of series, 23.

No. of members and investors, 302.

No. of shares, 4155.

Assets.		Liabilities.	
Loans, on mortgages, \$241,343.30;		Installment shares, dues.....	\$190,260 00
on definite contract, \$6,058.68;		Installment shares, profits.....	43,665 69
on shares, \$8,616.00.....	\$256,017 98	Advance payments.....	1,022 80
Arrearages, on shares, \$2,375.00;		Overdrafts and bills payable.....	14,150 00
on interest, \$1,732 72.....	4,107 72	Reserve and undivided profits.....	2,393 92
Cash, in office, \$988.86; in bank,		Loans due and incomplete.....	11,537 82
\$2,294.31.....	3,283 17	Sundry ledger accounts.....	438 64
Furniture and fixtures.....	60 00		
Total assets.....	\$263,468 87	Total liabilities.....	\$263,468 87

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$10,431 99	Overdrafts and bills payable.....	\$34,000 00
Installment shares, dues.....	52,016 00	Loans on mortgages and shares...	37,007 76
Interest.....	16,619 03	Interest paid.....	1,187 75
Fines.....	72 71	Dues repaid, installment shares...	58,649 00
Fees.....	532 40	Profits repaid, installment shares...	17,969 05
Loans repaid.....	46,462 65	Advances, ledger accounts.....	1,228 80
Overdrafts and bills payable.....	18,450 00	Salaries.....	2,085 00
Advances repaid, ledger accounts...	242 24	Taxes.....	305 86
Bonds sold.....	11,300 00	Other expenses.....	410 63
Total receipts.....	\$156,127 02	Balance, cash in office and bank...	3,283 17
		Total disbursements.....	\$156,127 02

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
37.....	120	\$120 00	\$167 28	\$150 00
39.....	108	108 00	145 57	132 30
41.....	96	96 00	125 14	115 20
43.....	84	84 00	105 97	98 76
45.....	72	72 00	87 87	82 80
47.....	60	60 00	70 87	67 50
49.....	48	48 00	54 84	52 80
51.....	36	36 00	39 79	38 70
53.....	24	24 00	25 65	25 20
55.....	12	12 00	12 42	12 30

No. 70. SAN FRANCISCO.

BAY VIEW BUILDING AND LOAN ASSOCIATION.

P. O. address, 4749 Third Street, San Francisco.

(Incorporated November 18, 1911.)

D. A. STEINBAUGH, Secretary.

JAMES ALLAN, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 497.

No. of shares, 2429.

Assets.		Liabilities.	
Loans, on definite contract.....	\$313,253 48	Installment shares, dues.....	\$123,092 38
Cash, in office, \$257.24; in bank,		Installment shares, profits.....	8,228 02
\$1,993.66.....	2,250 90	Investment certificates, principal..	172,420 28
Advances, ledger accounts.....	7,331 36	Investment certificates, dividends..	16,945 52
Bonds owned.....	16,378 68	Overdrafts and bills payable.....	10,000 00
		Reserve and undivided profits.....	8,235 11
		Sundry ledger accounts.....	293 11
Total assets.....	\$339,214 42	Total liabilities.....	\$339,214 42

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$3,590 07	Overdrafts and bills payable.....	\$71,700 00
Installment shares, dues.....	43,209 62	Loans on mortgages and shares....	166,662 88
Investment certificates.....	146,081 64	Interest paid.....	667 57
Interest.....	24,813 11	Dues repaid, installment shares....	22,935 82
Fines.....	22 81	Profits repaid, installment shares..	755 45
Fees.....	479 25	Investment certificates, principal..	92,721 91
Loans repaid.....	73,700 17	Investment certificates, dividends..	1,751 24
Overdrafts and bills payable.....	66,000 00	Advances, ledger accounts.....	9,774 56
Advances repaid, ledger accounts..	11,365 05	Salaries.....	4,375 00
Bonds sold.....	8,475 89	Taxes.....	2,870 32
All other receipts.....	5 80	Other expenses.....	1,277 76
Total receipts.....	\$377,743 41	Balance, cash in office and bank..	2,250 90
		Total disbursements.....	\$377,743 41

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 71. SAN FRANCISCO.

CALIFORNIA HOME BUILDING-LOAN COMPANY.

P. O. address, 206-208 Hearst Building, San Francisco.

(Incorporated July 8, 1887.)

R. L. HANDY, Secretary.

P. B. ROBERTS, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 910.

No. of shares, 2788.

Assets.		Liabilities.	
Loans, on definite contract, \$838,395.96; on shares, \$5,720.00; on contract sales, \$104,248.20	\$918,364 16	Guarantee stock, capital	\$62,500 00
Arrearages, on fines	197 50	Guarantee stock, surplus reserve	12,500 00
Cash, in office, \$2,365.84; in bank, \$5,962.99	8,328 83	Installment shares, dues	24,050 20
Real estate, owned	3,011 00	Installment shares, profits	2,492 96
Furniture and fixtures	1,500 00	Paid-up and prepaid shares, capital	36,450 00
Advances, ledger accounts	7,159 25	Paid-up and prepaid shares, dividends	2,810 30
Bonds owned	3,563 11	Investment certificates, principal	674,145 72
		Investment certificates, dividends	35,831 65
		Overdrafts and bills payable	100,689 80
		Reserve and undivided profits	7,305 52
		Loans due and incomplete	10,725 70
		Sundry ledger accounts	2,622 00
Total assets	\$972,123 85	Total liabilities	\$972,123 85

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$8,330 24	Overdrafts and bills payable	\$83,066 67
Guarantee stock	18,650 00	Loans on mortgages and shares	410,676 98
Installment shares, dues	12,438 42	Interest paid	6,772 68
Paid-up and prepaid shares, dues	16,000 00	Dividends on guarantee stock	4,434 20
Investment certificates	384,680 88	Dues repaid, installment shares	1,697 62
Interest	77,669 78	Profits repaid, installment shares	538 24
Premiums	1,380 77	Paid-up and prepaid shares, capital	1,000 00
Fines	42 91	Paid-up and prepaid shares, dividends	1,454 33
Fees	405 27	Investment certificates, principal	318,696 93
Loans repaid	270,075 65	Investment certificates, dividends	24,884 78
Overdrafts and bills payable	85,160 28	Advances, ledger accounts	31,256 53
Advances repaid, ledger accounts	33,334 76	Real estate acquired	8,530 12
Real estate sold	19,119 67	Bonds purchased	4,245 68
Bonds sold	682 57	Salaries	10,380 00
		Taxes	4,307 71
		Other expenses	7,681 40
		All other disbursements, revenue stamps, etc.	48 50
		Balance, cash in office and bank	8,328 83
Total receipts	\$928,001 20	Total disbursements	\$928,001 20

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 60 cents per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by laws.

No. 72. SAN FRANCISCO.

CALIFORNIA MUTUAL SAVINGS FUND LOAN AND BUILDING ASSOCIATION.

P. O. address, 255 Montgomery Street, San Francisco.

(Incorporated March 26, 1887.)

WM. E. BOUTON, Secretary.

R. I. WHELAN, President.

Fiscal year ended March 31, 1923.

No. of series, 39.

No. of members and investors, 203.

No. of shares, 2821.

Assets.		Liabilities.	
Loans, on mortgages, \$20,550.00; on definite contract, \$160,096.63; on shares, \$2,640.00; on contract sales, \$2,159.02.....	\$185,445 65	Installment shares, dues.....	\$81,600 81
Arrearages, on shares, \$132.00; on interest, \$399.62.....	531 62	Installment shares, profits.....	23,038 79
Cash, in office, \$169.84; in bank, \$2,659.27.....	3,129 11	Paid-up and prepaid shares, capital	57,072 69
Real estate, owned.....	80 00	Advance payments.....	1,446 50
Advances, ledger accounts.....	57 03	Overdrafts and bills payable.....	11,400 00
Total assets.....	\$189,243 41	Reserve and undivided profits.....	9,094 03
		Loans due and incomplete.....	5,590 59
		Total liabilities.....	\$189,243 41

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$1,602 46	Overdrafts and bills payable.....	\$46,500 00
Installment shares, dues.....	19,052 30	Loans on mortgages and shares.....	111,323 75
Paid-up and prepaid shares, dues	23,914 69	Interest paid.....	956 70
Interest.....	15,340 74	Dues repaid, installment shares.....	18,509 91
Fines.....	109 84	Profits repaid, installment shares.....	5,847 08
Fees.....	107 50	Paid-up and prepaid shares, capital	8,442 00
Loans repaid.....	81,258 13	Paid-up and prepaid shares, divi-	
Overdrafts and bills payable.....	55,900 00	dends.....	3,339 57
Advances repaid, ledger accounts	1,189 08	Advances, ledger accounts.....	1,012 97
Bonds sold.....	3,047 84	Salaries.....	1,760 00
Total receipts.....	\$201,522 58	Taxes.....	109 20
		Other expenses.....	592 29
		Balance, cash in office and bank ..	3,129 11
		Total disbursements.....	\$201,522 58

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
55.....	120	\$120 00	\$172 84	Dues plus profits as per by-laws
59.....	108	108 00	150 25	
63.....	96	96 00	128 90	
67.....	84	84 00	108 73	
71.....	72	72 00	89 96	
75.....	60	60 00	72 47	
79.....	48	48 00	56 05	
83.....	36	36 00	40 50	
87.....	24	24 00	25 97	
91.....	12	12 00	12 48	

No. 73. SAN FRANCISCO.

CITIZENS BUILDING AND LOAN ASSOCIATION.

P. O. address, 405 Pine Street, San Francisco.

(Incorporated January 14, 1885.)

FREMONT WOOD, Secretary.

THOMAS M. GARDINER, President.

Fiscal year ended February 14, 1923.

No. of series, 45.

No. of members and investors, 434.

No. of shares, 6868.

Assets.		Liabilities.	
Loans, on mortgages, \$16,150.00;		Installment shares, dues	\$310,818 80
on definite contract, \$551,300.94;		Installment shares, profits	81,250 89
on shares, \$30,006.35; on contract sales, \$6,938.58	\$604,395 87	Paid-up and prepaid shares, capital	68,400 00
Arrearages, on shares, \$1,301.90; on interest, \$5,298.04; on fines, \$1,057.49	7,657 43	Paid-up and prepaid shares, dividends	792 70
Cash, in office, \$1,000.00; in bank, \$20,466.84	21,466 84	Advance payments	1,020 00
Real estate, owned	9,230 50	Overdrafts and bills payable	91,563 90
Furniture and fixtures	844 93	Reserve and undivided profits	22,060 95
Advances, ledger accounts	1,241 46	Loans due and incomplete	68,065 95
Total assets	\$644,837 03	Sundry ledger accounts	863 84
		Total liabilities	\$644,837 03

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$7,926 47	Overdrafts and bills payable	\$74,433 01
Installment shares, dues	79,717 20	Loans on mortgages and shares	295,695 96
Paid-up and prepaid shares, dues	71,000 00	Interest paid	5,340 55
Interest	36,862 30	Dues repaid, installment shares	50,365 60
Fines	681 28	Profits repaid, installment shares	15,246 58
Fees	844 75	Paid-up and prepaid shares, capital	23,800 00
Loans repaid	212,938 63	Paid-up and prepaid shares, dividends	1,747 60
Overdrafts and bills payable	62,452 81	Advances, ledger accounts	2,103 32
Advances repaid, ledger accounts	2,119 98	Real estate acquired	275 27
Real estate sold	2,243 66	Salaries	5,210 50
Bonds sold	23,771 38	Taxes	379 65
All other receipts, sundry	868 88	Other expenses	4,092 82
Total receipts	\$501,427 34	All other disbursements, sundry items	1,269 64
		Balance, cash in office and bank	21,466 84
		Total disbursements	\$501,427 34

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
112	120	\$120 00	\$168 59	\$163 72
116	108	108 00	146 19	142 36
120	96	96 00	125 33	120 93
124	84	84 00	105 95	102 66
128	72	72 00	87 73	84 58
132	60	60 00	70 46	68 37
136	48	48 00	54 52	53 21
140	36	36 00	39 76	38 82
144	24	24 00	25 70	25 28
148	12	12 00	12 47	12 35

No. 74. SAN FRANCISCO

EMPIRE BUILDING AND LOAN ASSOCIATION.

P. O. address, 255 Montgomery Street, San Francisco.

(Incorporated August 24, 1889.)

WM. E. BOUTON, Secretary.

LOUIS MULLER, President.

Fiscal year ended August 31, 1922.

No. of series, 29.

No. of members and investors, 97.

No. of shares, 1266.

Assets.		Liabilities.	
Loans, on mortgages, \$7,500.00; on definite contract, \$96,458.66; on shares, \$1,200.00	\$105,158 66	Installment shares, dues	\$27,359 17
Arrearages, on shares, \$10.00; on interest, \$32.85	42 85	Installment shares, profits	5,035 70
Cash, in office, \$9.76; in bank, \$628.58	638 34	Paid-up and prepaid shares, capital	25,450 00
		Advance payments	140 00
		Overdrafts and bills payable	20,000 00
		Reserve and undivided profits	6,614 48
		Loans due and incomplete	21,193 00
		All other liabilities, accrued interest	47 50
Total assets	\$105,839 85	Total liabilities	\$105,839 85

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$766 78	Overdrafts and bills payable	\$24,000 00
Installment shares, dues	7,167 30	Loans on mortgages and shares	33,307 00
Paid-up and prepaid shares, dues	15,200 00	Interest paid	1,936 65
Interest	6,639 12	Dues repaid, installment shares	11,134 63
Fines	208 19	Profits repaid, installment shares	3,181 41
Fees	36 40	Paid-up and prepaid shares, capital	600 00
Loans repaid	19,748 79	Paid-up and prepaid shares, dividends	1,009 18
Overdrafts and bills payable	20,500 00	Salaries	1,172 50
Advances repaid, ledger accounts	50 20	Taxes	62 00
Real estate sold	6,500 00	Other expenses	427 89
Bonds sold	511 78	All other disbursements, property expense	243 69
All other receipts, rents	384 73	Balance, cash in office and bank	638 34
Total receipts	\$77,713 29	Total disbursements	\$77,713 29

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
33	117	\$117 00	\$158 41	Dues plus profits as per by-laws
35	111	111 00	148 28	
41	93	93 00	119 22	
44	84	84 00	105 42	
49	69	69 00	83 49	
52	60	60 00	70 98	
57	45	45 00	51 25	
60	36	36 00	39 99	
64	24	24 00	25 80	
68	12	12 00	12 43	

No. 75. SAN FRANCISCO.

EUREKA BUILDING AND LOAN ASSOCIATION.

P. O. address, 255 Montgomery Street, San Francisco.

(Incorporated November 3, 1890.)

W. E. BOUTON, Secretary.

ARNOLD FOSTER, President.

Fiscal year ended October 31, 1922.

No. of series, 21.

No. of members and investors, 232.

No. of shares, 3072.

Assets.		Liabilities.	
Loans, on definite contract, \$133,033.80; on shares, \$2,275.00; on contract sales, \$2,201.61.....	\$137,510 41	Installment shares, dues.....	\$69,239 40
Arrearages, on shares, \$236.20; on interest, \$304.79.....	540 99	Installment shares, profits.....	11,862 76
Cash, in office, \$427.94; in bank, \$161.82.....	589 76	Paid-up and prepaid shares, capital	33,200 00
Advances, ledger accounts.....	6 84	Advance payments.....	639 89
		Overdrafts and bills payable.....	17,300 00
		Reserve and undivided profits.....	4,431 42
		Loans due and incomplete.....	1,600 00
		Sundry ledger accounts.....	325 00
		All other liabilities, accrued interest	49 53
Total assets.....	\$138,648 00	Total liabilities.....	\$138,648 00

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$1,745 44	Overdrafts and bills payable.....	\$14,600 00
Installment shares, dues.....	29,376 60	Loans on mortgages and shares.....	77,456 72
Paid-up and prepaid shares, dues.....	15,200 00	Interest paid.....	697 28
Interest.....	9,495 16	Dues repaid, installment shares.....	16,064 50
Fines.....	33 17	Profits, repaid, installment shares.....	2,143 65
Fees.....	59 00	Paid-up and prepaid shares, divi-	
Loans repaid.....	36,717 15	dends.....	1,479 70
Overdrafts and bills payable.....	20,500 00	Advances, ledger accounts.....	575 70
Advances repaid, ledger accounts.....	814 02	Salaries.....	1,044 00
Bonds sold.....	1,093 87	Taxes.....	78 00
		Other expenses.....	305 10
		Balance, cash in office and bank.....	589 76
Total receipts.....	\$115,034 41	Total disbursements.....	\$115,034 41

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
40.....	120	\$120 00	\$166 44	
42.....	108	108 00	145 18	
44.....	96	96 00	125 19	Dues plus
46.....	84	84 00	106 36	profits as
48.....	72	72 00	88 47	per by-laws.
52.....	48	48 00	55 18	
54.....	36	36 00	40 02	
56.....	24	24 00	25 77	
60.....	12	12 00	12 45	

No. 76. SAN FRANCISCO.

FRANKLIN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 995 Market Street, San Francisco.

(Incorporated October 23, 1906.)

B. FENDE, Secretary.

OTTO F. E. BURMEISTER, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 391.

No. of shares, 5950.

Assets.		Liabilities.	
Loans, on mortgages, \$61,714.09;		Installment shares, dues	\$266,714 26
on definite contract, \$236,470.27	\$298,184 36	Installment shares, profits	28,667 46
Arrearages, on interest	2,206 25	Advance payments	22 08
Cash, in office, \$1,521.75; in bank,		Overdrafts and bills payable	5,000 00
\$1,175.22	2,696 97	Reserve and undivided profits	8,127 31
Real estate, owned	14,658 43	Loans due and incomplete	9,750 00
Furniture and fixtures	1 00		
Advances, ledger accounts	534 10		
Total assets	\$318,281 11	Total liabilities	\$318,281 11

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$34,884 80	Overdrafts and bills payable	\$5,000 00
Installment shares, dues	55,628 97	Loans on mortgages and shares	131,650 00
Interest	18,799 70	Interest paid	180 84
Fees	609 50	Dues repaid, installment shares	38,460 89
Loans repaid	74,022 96	Profits repaid, installment shares	8,951 91
Overdrafts and bills payable	10,000 00	Advances, ledger accounts	2,064 22
Advances repaid, ledger accounts	1,652 42	Real estate acquired and expense	1,104 58
Bonds sold	4,156 44	Salaries	3,629 50
All other receipts, rents	2,139 85	Taxes, internal revenue, 1918-22,	
		inclusive	6,013 02
		Other expenses	2,142 71
		Balance, cash in office and bank	2,696 97
Total receipts	\$201,894 64	Total disbursements	\$201,894 64

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 5 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-law

No. 77. SAN FRANCISCO.

FIDELITY BUILDING AND LOAN ASSOCIATION.

P. O. address, 255 Montgomery Street, San Francisco.

(Incorporated March 19, 1887.)

WM. E. BOUTON, Secretary.

WM. A. BARTAGE, President.

Fiscal year ended March 31, 1923.

No. of series, 43.

No. of members and investors, 329.

No. of shares, 4914.

Assets.		Liabilities.	
Loans, on mortgages, \$36,400.00;		Installment shares, dues.....	\$132,259 14
on definite contract, \$310,031.91;		Installment shares, profits.....	38,231 09
on shares, \$9,875.00; on contract		Paid-up and prepaid shares, capital	53,000 00
sales, \$3,668.01.....	\$359,974 92	Advance payments.....	1,443 01
Arrearages, on shares, \$135.00; on		Overdrafts and bills payable.....	129,000 00
interest, \$3,113.75.....	3,248 75	Reserve and undivided profits.....	25,727 42
Cash, in office, \$5,032.78; in bank,		Loans due and incomplete.....	10,226 97
\$14,561.66.....	19,594 44	Sundry ledger accounts.....	4,000 00
Real estate, owned.....	9,249 91		
Advances, ledger accounts.....	1,819 61		
Total assets.....	\$393,887 63	Total liabilities.....	\$393,887 63

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$1,924 29	Overdrafts and bills payable.....	\$69,000 00
Installment shares, dues.....	35,854 70	Loans on mortgages and shares.....	235,263 90
Paid-up and prepaid shares, dues	36,750 00	Interest paid.....	6,292 06
Interest.....	25,506 39	Dues repaid, installment shares.....	32,587 22
Fines.....	108 96	Profits repaid, installment shares.....	10,424 65
Fees.....	191 40	Paid-up and prepaid shares, capital	4,950 00
Loans repaid.....	133,185 87	Paid-up and prepaid shares, dividends.....	2,074 41
Overdrafts and bills payable.....	144,000 00	Advances, ledger accounts.....	963 27
Advances repaid, ledger accounts	2,771 45	Real estate expense.....	334 02
Bonds sold.....	5,079 32	Salaries.....	3,272 50
All other receipts.....	462 50	Taxes.....	174 00
		Other expenses.....	904 41
		Balance, cash in office and bank ..	19,594 44
Total receipts.....	\$385,834 88	Total disbursements.....	\$385,834 88

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
51.....	120	\$120 00	\$178 08	Dues plus profits as per by-laws
55.....	108	108 00	155 08	
59.....	96	96 00	133 24	
63.....	84	84 00	112 56	
67.....	72	72 00	93 02	
71.....	60	60 00	74 64	
75.....	48	48 00	57 40	
79.....	36	36 00	41 32	
83.....	24	24 00	26 40	
87.....	12	12 00	12 57	

No. 78. SAN FRANCISCO.

GLOBE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1202 Merchants Exchange Building, San Francisco.

(Incorporated March 30, 1898.)

R. F. CASSIDY, Secretary.

FRANK OTIS, President.

Fiscal year ended March 31, 1923.

No. of series, 19.

No. of members and investors, 117.

No. of shares, 4585.

Assets.		Liabilities.	
Loans, on definite contract	\$234,992 16	Installment shares, dues	\$31,899 00
Arrearages, on shares, \$423.65; on interest, \$426.44	850 09	Installment shares, profits	9,700 66
		Paid-up and prepaid shares, capital	64,200 00
		Paid-up and prepaid shares, dividends	2,568 00
		Investment certificates, principal	72,100 00
		Advance payments	678 15
		Overdrafts and bills payable	28,486 42
		Reserve and undivided profits	13,580 35
		Loans due and incomplete	12,203 23
		All other liabilities, interest in arrears	426 44
Total assets	\$235,842 25	Total liabilities	\$235,842 25

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Installment shares, dues	\$9,282 25	Overdrafts and bills payable	\$47,285 57
Investment certificates	45,200 00	Loans on mortgages and shares	116,593 31
Interest	14,674 45	Interest paid	383 06
Premiums	660 13	Dues repaid, installment shares	14,899 55
Fees	44 10	Profits repaid, installment shares	7,638 22
Loans repaid	66,278 96	Paid-up and prepaid shares, dividends	5,136 00
Overdrafts and bills payable	62,486 42	Investment certificates, principal	1,000 00
Advances repaid, ledger accounts	55 50	Investment certificates, dividends	2,805 36
		Salaries	1,987 50
		Taxes	172 53
		Other expenses	780 69
Total receipts	\$198,681 81	Total disbursements	\$198,681 81

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
43	120	\$60 00	\$89 68	\$84 20
45	108	54 00	78 28	73 58
47	96	48 00	66 60	62 60
49	84	42 00	55 79	52 44
51	72	36 00	45 70	43 00
53	60	30 00	36 61	34 41
55	48	24 00	28 15	26 46
57	36	18 00	20 40	19 20
59	24	12 00	13 04	12 52
61	12	6 00	6 26	6 13

No. 79. SAN FRANCISCO.

HOME MUTUAL DEPOSIT LOAN COMPANY.

P. O. address, 282 Bush Street, San Francisco.

(Incorporated December 2, 1885.)

C. G. HINDS, Secretary.

GEO. M. MITCHELL, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 607.

No. of shares, 2045.

Assets.		Liabilities.	
Loans, on definite contract, \$399,377.97; on shares, \$103.57; on contract sales, \$3,508.57-----	\$402,990 11	Guarantee stock, capital-----	\$50,000 00
Arrearages, on interest-----	464 17	Guarantee stock, surplus-----	13,060 12
Cash, in office, \$210.62; in bank, \$369.46-----	580 08	Installment shares, dues-----	53,766 02
Real estate, owned-----	573 99	Installment shares, profits-----	13,024 45
Furniture and fixtures-----	283 60	Paid-up and prepaid shares, capital	89,500 00
Advances, ledger accounts-----	417 72	Paid-up and prepaid shares, divi-	
		dends-----	1,342 50
		Investment certificates, principal--	130,724 27
		Overdrafts and bills payable-----	19,000 00
		Reserve and undivided profits-----	5,767 09
		Loans due and incomplete-----	24,583 93
		Sundry ledger accounts-----	1,147 79
		All other liabilities, dividends un-	
		paid-----	3,393 50
Total assets-----	\$405,309 67	Total liabilities-----	\$405,309 67

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report-----	\$8,747 91	Overdrafts and bills payable-----	\$35,000 00
Installment shares, dues-----	19,144 95	Loans on mortgages and shares....	192,714 00
Paid-up and prepaid shares, dues-----	17,000 00	Interest paid-----	326 85
Investment certificates-----	127,876 59	Dividends on guarantee stock-----	6,498 75
Interest-----	26,985 64	Dues repaid, installment shares....	11,841 00
Fees-----	488 56	Profits repaid, installment shares....	2,139 56
Loans repaid-----	90,558 51	Paid-up and prepaid shares, capital	11,524 75
Overdrafts and bills payable-----	41,000 00	Paid-up and prepaid shares, divi-	
Advances repaid, ledger accounts-----	3,399 59	dends-----	5,045 12
Bonds sold-----	4,350 00	Investment certificates, principal..	62,881 93
All other receipts-----	275 00	Advances, ledger accounts-----	2,450 83
		Real estate acquired-----	14 29
		Salaries-----	3,163 56
		Taxes-----	695 33
		Other expenses-----	4,195 59
		All other disbursements-----	755 11
		Balance, cash in office and bank--	580 08
Total receipts-----	\$339,826 75	Total disbursements-----	\$339,826 75

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 80. SAN FRANCISCO.

MECHANICS BUILDING AND LOAN ASSOCIATION.

P. O. address, 255 Montgomery Street, San Francisco.

(Incorporated January 6, 1891.)

WM. E. BOUTON, Secretary.

J. P. FRASER, President.

Fiscal year ended December 31, 1923.

No. of series, 34.

No. of members and investors, 148.

No. of shares, 1191.

Assets.		Liabilities.	
Loans, on mortgages, \$43,250.00:		Installment shares, dues.....	\$40,974 48
on definite contract, \$53,465.58:		Installment shares, profits.....	9,754 45
on shares, \$1,655.00.....	\$98,370 58	Paid-up and prepaid shares, capital	10,400 00
Arrearages, on interest.....	132 00	Advance payments.....	119 00
Cash, in bank.....	1,592 30	Overdrafts and bills payable.....	21,000 00
		Reserve and undivided profits.....	7,846 95
		Loans due and incomplete.....	10,000 00
Total assets.....	\$100,094 88	Total liabilities.....	\$100,094 88

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$925 63	Overdrafts and bills payable.....	\$9,700 00
Installment shares, dues.....	8,413 58	Loans on mortgages and shares.....	29,630 00
Paid-up and prepaid shares, dues..	3,800 00	Interest paid.....	1,034 31
Interest.....	5,967 62	Dues repaid, installment shares.....	22,295 43
Fees.....	30 30	Profits repaid, installment shares.....	1,585 08
Loans repaid.....	37,381 31	Paid-up and prepaid shares, capital	2,000 00
Overdrafts and bills payable.....	12,000 00	Paid-up and prepaid shares, dividends.....	551 83
Advances repaid, ledger accounts..	150 84	Advances, ledger accounts.....	109 50
Bonds sold.....	1,512 05	Salaries.....	1,257 00
		Taxes.....	82 00
		Other expenses.....	343 88
Total receipts.....	\$70,181 33	Balance, cash in office and bank..	1,592 30
		Total disbursements.....	\$70,181 33

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
44.....	120	\$120 00	\$167 19	
47.....	111	111 00	151 40	
52.....	96	96 00	126 27	
56.....	84	84 00	107 20	
60.....	72	72 00	89 08	
64.....	60	60 00	71 90	
68.....	48	48 00	55 64	
72.....	36	36 00	40 32	
75.....	24	24 00	25 95	
79.....	12	12 00	12 47	

Dues plus
profits as
per by-laws

No. 31. SAN FRANCISCO.

NORTHERN CALIFORNIA BUILDING AND LOAN ASSOCIATION.

P. O. address, 623 Mills Building, San Francisco.

(Incorporated October 2, 1911.)

E. H. BRENDL, Assistant Secretary.

F. W. BLANCHARD, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 340.

No. of shares, 500.

Assets.		Liabilities.	
Loans, on definite contract, \$263,307.68; on shares, \$290.00	\$263,597 68	Guarantee stock, capital	\$50,000 00
Arrearages, on interest	1,350 00	Guarantee stock, surplus	5,900 00
Cash, in office, \$1,630.26; in bank, \$8,554.12	10,184 38	Investment certificates, principal	144,176 51
Real estate, owned	6,801 11	Investment certificates, dividends	4,615 68
Furniture and fixtures	530 97	Overdrafts and bills payable	55,750 00
Advances, ledger accounts	3,029 49	Reserve and undivided profits	2,393 39
		Loans due and incomplete	22,560 32
		All other liabilities, loans, fees, etc.	97 73
Total assets	\$285,493 63	Total liabilities	\$285,493 63

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$1,924 15	Overdrafts and bills payable	\$83,000 00
Guarantee stock	16,000 00	Loans on mortgages and shares	157,209 44
Investment certificates	159,905 06	Interest paid	2,091 79
Interest	19,467 19	Dividends on guarantee stock	3,729 25
Fines	75 97	Investment certificates, principal	67,334 33
Fees	1,171 65	Investment certificates, dividends	3,972 75
Loans repaid	46,556 15	Advances, ledger accounts	751 67
Overdrafts and bills payable	98,750 00	Real estate acquired	9,551 11
Advances repaid, ledger accounts	761 07	Salaries	2,825 00
Real estate sold	2,750 00	Taxes	153 79
All other receipts, guarantee capital stock premiums, etc.	1,750 43	Other expenses	7,839 93
		All other disbursements, office fix- tures, etc.	468 23
		Balance, cash in office and bank	10,184 38
Total receipts	\$349,111 67	Total disbursements	\$349,111 67

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 82. SAN FRANCISCO.

OCCIDENTAL LOAN ASSOCIATION.

P. O. address, 1933 Ellis Street, San Francisco.

(Incorporated August 26, 1885.)

BENJ. M. STICH, Secretary.

S. CAMPBELL, President.

Fiscal year ended September 5, 1922.

No. of series, 24.

No. of members and investors, 142.

No. of shares, 673.

Assets.		Liabilities.	
Loans, on mortgages, \$108,949.97;		Guarantee stock, capital.....	\$20,000 00
on contract sales, \$23,615.80.....	\$132,565 77	Installment shares, dues.....	52,524 00
Arrearages, on shares, \$1,713.00; on		Installment shares, profits.....	16,331 92
interest, \$4,522.74.....	6,235 74	Overdrafts and bills payable.....	4,100 00
Cash, in office, \$578.72; in bank,		Reserve and undivided profits.....	18,133 66
\$1,303.00.....	1,881 72	Sundry ledger accounts.....	219 16
Real estate, owned.....	3,799 90	All other liabilities, matured shares	35,709 04
Advances, ledger accounts.....	2,534 65		
Total assets.....	\$147,017 78	Total liabilities.....	\$147,017 78

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$8,712 43	Overdrafts and bills payable.....	\$10,500 00
Installment shares, dues.....	8,845 00	Loans on mortgages and shares.....	31,394 98
Interest.....	8,520 78	Interest paid.....	2,359 18
Premiums.....	1,488 76	Dues repaid, installment shares.....	12,947 00
Fees.....	10 10	Profits repaid, installment shares.....	5,741 42
Loans repaid.....	18,389 30	Advances, ledger accounts.....	1,375 26
Overdrafts and bills payable.....	16,600 00	Real estate acquired.....	2,079 30
Advances repaid, ledger accounts.....	987 20	Salaries.....	3,660 00
Real estate sold.....	9,279 30	Taxes.....	640 66
All other receipts.....	1,647 79	Other expenses.....	493 80
		All other disbursements, real estate	
		expense.....	1,407 34
		Balance, cash in office and bank ..	1,881 72
Total receipts.....	\$74,480 66	Total disbursements.....	\$74,480 66

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
28-O.....	120	\$120 00	\$168 13	\$156 09
29-O.....	108	108 00	145 23	134 06
30-O.....	96	96 00	124 24	114 65
31-O.....	84	84 00	104 87	96 52
32-O.....	72	72 00	86 89	80 18
33-O.....	60	60 00	70 07	65 03
34-O.....	48	48 00	54 29	51 14
36-O.....	24	24 00	25 52	24 76
37-O.....	12	12 00	12 39	12 19

No. 83. SAN FRANCISCO.

PACIFIC STATES SAVINGS AND LOAN COMPANY.

P. O. address, 550 California Street, San Francisco.

(Incorporated June 14, 1889.)

W. S. PARDY, Secretary.

FERD REIS, JR., President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 4595.

No. of shares, 3693.

Assets.		Liabilities.	
Loans, on mortgages, \$39,163.39; on definite contract, \$1,907,- 561.29; on shares, \$2,970.00.....	\$1,949,694 68	Paid-up and prepaid shares, capital	\$263,778 00
Arrearages, on shares and certi- ficates, \$13,154.00; on interest, \$17,558.15.....	30,712 15	Paid-up and prepaid shares, divi- dends.....	11,869 94
Cash, in office, \$2,726.26; in bank, \$89,856.37.....	92,582 63	Investment certificates, principal..	1,505,157 31
Real estate, owned.....	164,080 31	Investment certificates, dividends..	237,307 74
Furniture and fixtures.....	300 00	Advance payments.....	15,563 00
Advances, ledger accounts.....	5,670 76	Reserve and undivided profits.....	283,239 21
Bonds owned.....	104,850 56	Loans due and incomplete.....	15,617 78
Other assets, sundry accounts.....	369 90	Sundry ledger accounts.....	8,174 21
Total assets.....	\$2,348,260 99	All other liabilities, suspense ac- counts.....	7,553 80
		Total liabilities.....	\$2,348,260 99

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$38,379 62	Overdrafts and bills payable.....	\$10,000 00
Investment certificates.....	533,878 66	Loans on mortgages and shares...	731,225 78
Interest.....	176,847 47	Interest paid.....	41 25
Fees.....	750 00	Paid-up and prepaid shares, divi- dends.....	31,648 89
Loans repaid.....	586,333 31	Investment certificates, principal..	311,459 41
Overdrafts and bills payable.....	10,000 00	Investment certificates, dividends..	79,115 06
Advances repaid, ledger accounts...	42,083 60	Advances, ledger accounts.....	38,011 87
Real estate sold.....	17,644 04	Real estate acquired.....	61,986 12
Bonds sold.....	13,987 50	Bonds purchased.....	9,225 56
All other receipts.....	48 01	Salaries.....	12,000 00
Total receipts.....	\$1,419,952 21	Taxes.....	11,198 25
		Other expenses.....	29,458 51
		All other disbursements.....	1,998 88
		Balance, cash in office and bank ..	92,582 63
		Total disbursements.....	\$1,419,952 21

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 60 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 84. SAN FRANCISCO.

PROGRESS MUTUAL LOAN ASSOCIATION.

P. O. address, 715 Clunie Building, San Francisco.

(Incorporated December 31, 1894.)

N. STEINBERGER, Secretary.

IRVING F. MOULTON, President.

Fiscal year ended December 31, 1922.

No. of series, 11.

No. of members and investors, 133.

No. of shares, 966.

Assets.		Liabilities.	
Loans, on definite contract, \$62,167.21; on shares, \$1,200.00; on contract sales, \$100.00	\$63,467 21	Installment shares, dues	\$30,813 60
Cash, in bank	2,118 00	Installment shares, profits	6,289 03
Advances, ledger accounts	86 00	Paid-up and prepaid shares, capital	2,400 00
		Overdrafts and bills payable	24,000 00
		Reserve and undivided profits	2,168 58
Total assets	\$65,671 21	Total liabilities	\$65,671 21

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$1,462 89	Overdrafts and bills payable	\$47,500 00
Installment shares, dues	8,063 50	Loans on mortgages and shares	27,150 00
Paid-up and prepaid shares, dues	2,400 00	Interest paid	977 23
Interest	5,111 29	Dues repaid, installment shares	14,422 20
Fines	14 58	Profits repaid, installment shares	4,760 61
Fees	27 70	Advances, ledger accounts	218 49
Loans repaid	18,409 21	Salaries	1,023 00
Overdrafts and bills payable	63,000 00	Taxes	56 45
Advances repaid, ledger accounts	133 09	Other expenses	396 28
		Balance, cash in office and bank	2,118 00
Total receipts	\$98,622 26	Total disbursements	\$98,622 26

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
19	120	\$120 00	\$158 85	\$157 50
20	108	108 00	138 77	137 50
21	96	96 00	119 80	118 00
22	84	84 00	101 86	100 00
23	72	72 00	84 91	83 50
24	60	60 00	68 86	67 50
25	48	48 00	53 61	52 75
26	36	36 00	39 16	38 50
27	24	24 00	25 45	25 00
28	12	12 00	12 39	12 25

No. 85. SAN FRANCISCO.

PROVIDENT MUTUAL LOAN ASSOCIATION.

P. O. address, 715 Clunie Building, San Francisco.

(Incorporated September 24, 1887.)

N. STEINBERGER, Secretary.

I. F. MOULTON, President.

Fiscal year ended September 30, 1922.

No. of series, 11.

No. of members and investors, 299.

No. of shares, 3710.

Assets.		Liabilities.	
Loans, on definite contract, \$235,826.66; on shares, \$1,920.00	\$237,746 66	Installment shares, dues	\$117,669 60
Arrearages, on shares, \$34.10; on interest, \$304.75	338 85	Installment shares, profits	28,901 48
Cash, in bank	2,990 54	Paid-up and prepaid shares, capital	22,800 00
Real estate, owned	1,994 27	Overdrafts and bills payable	51,500 00
Furniture and fixtures	200 00	Reserve and undivided profits	10,320 37
Advances, ledger accounts	178 05	Loans due and incomplete	12,049 17
		Sundry ledger accounts	207 75
Total assets	\$243,448 37	Total liabilities	\$243,448 37

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$1,604 00	Overdrafts and bills payable	\$108,500 00
Installment shares, dues	30,253 80	Loans on mortgages and shares	80,020 83
Paid-up and prepaid shares, dues	23,600 00	Interest paid	2,644 47
Interest	17,417 24	Dues repaid, installment shares	44,818 90
Fines	35 83	Profits repaid, installment shares	13,498 29
Fees	82 98	Paid-up and prepaid shares, capital	1,000 00
Loans repaid	64,035 07	Paid-up and prepaid shares, divi- dends	925 44
Overdrafts and bills payable	118,500 00	Advances, ledger accounts	422 34
Advances repaid, ledger accounts	430 59	Salaries	3,275 00
Bonds sold	3,000 00	Taxes	266 31
All other receipts	257 70	Other expenses	744 62
		All other disbursements, office fix- tures, etc.	110 47
Total receipts	\$259,217 21	Balance, cash in office and bank	2,990 54
		Total disbursements	\$259,217 21

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
28	120	\$120 00	\$169 09	\$168 00
29	108	108 00	146 84	145 00
30	96	96 00	125 95	122 50
31	84	84 00	106 42	101 60
32	72	72 00	88 13	83 75
33	60	60 00	71 00	67 50
34	48	48 00	54 95	52 80
35	36	36 00	39 90	38 70
36	24	24 00	25 73	25 20
37	12	12 00	12 45	12 25

No. 86. SAN FRANCISCO.

WESTERN LOAN ASSOCIATION.

P. O. address, 1933 Ellis Street, San Francisco.

(Incorporated November 12, 1886.)

B. M. GUNZBURGER, Secretary.

FRANK R. DANN, President.

Fiscal year ended March 20, 1923.

No. of series, 29.

No. of members and investors, 220.

No. of shares, 1020.

Assets.		Liabilities.	
Loans, on mortg ges, \$67,325 00;		Guarantee stock, capital,	\$30,000 00
on definite contract, \$59,387.15;		Installment shares, dues,	64,348 00
on shares, \$1,200.00; on contract		Installment shares, profits,	19,912 08
sales, \$24,304.57,	\$152,216 72	Overdrafts and bills payable,	5,500 00
Arrearages, on shares, \$1,112 00;		Reserve and undivided profits,	17,661 33
on interest, \$4,253.38,	5,365 38	Sundry ledger accounts,	63 35
Cash, in office, \$280.88; in bank,		All other liabilities, matured shares	50,505 00
\$11,647.23,	11,928 11		
Real estate, owned,	11,869 79		
Advances, ledger accounts,	6,609 76		
Total assets,	\$187,989 76	Total liabilities,	\$187,989 76

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report,	\$5,129 20	Overdrafts and bills payable,	\$5,000 00
Installment shares, dues,	11,430 00	Loans on mortgages and shares,	30,373 10
Interest,	11,694 70	Interest paid,	3,190 31
Premiums,	2,318 80	Dues repaid, installment shares,	4,908 00
Fees,	6 50	Profits repaid, installment shares,	2,777 80
Loans repaid,	23,888 57	Advances, ledger accounts,	4,802 08
Overdrafts and bills payable,	1,000 00	Real estate acquired,	457 32
Advances repaid, ledger accounts,	616 06	Salaries,	3,600 00
Real estate sold,	10,046 00	Taxes,	926 27
All other receipts, real estate sus-		Other expenses,	555 18
pense, etc.,	2,767 36	All other disbursements, real estate	
		expense,	409 02
		Balance, cash in office and bank,	11,928 11
Total receipts,	\$68,927 19	Total disbursements,	\$68,927 19

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
U-33,	118	\$118 00	\$162 40	\$151 30
U-34,	106	106 00	140 82	130 37
U-35,	94	94 00	120 97	111 53
U-36,	82	82 00	102 36	94 21
U-37,	70	70 00	84 76	78 11
U-38,	58	58 00	68 17	63 08
U-39,	46	46 00	53 53	49 76
U-40,	34	34 00	37 70	35 85
W-36,	24	24 00	25 78	24 89
W-37,	12	12 00	12 45	12 22

No. 87. SAN JOSE.

GUARANTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 94 North First Street, San Jose.

(Incorporated June 3, 1919.)

H. S. KITTREDGE, Secretary.

W. M. SONTHEIMER, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 1388.

No. of shares, 1500.

Assets.		Liabilities.	
Loans, on definite contract.....	\$1,977,500 03	Guarantee stock, capital.....	\$150,000 00
Arrearages, on interest.....	6,562 28	Guarantee stock, surplus reserve.....	5,000 00
Cash, in office, \$348.05; in bank, \$32,310.23.....	32,658 28	Investment certificates, principal.....	1,558,130 53
Real estate, owned.....	10,000 00	Investment certificates, dividends.....	95,339 51
Furniture and fixtures.....	1,395 00	Advance payments.....	300 11
Advances, ledger accounts.....	3,361 54	Overdrafts and bills payable.....	75,000 00
		Reserve and undivided profits.....	6,112 51
		Loans due and incomplete.....	141,364 23
		Sundry ledger accounts.....	230 24
Total assets.....	\$2,031,477 13	Total liabilities.....	\$2,031,477 13

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$5,153 65	Overdrafts and bills payable.....	\$160,000 00
Guarantee stock.....	45,000 00	Loans on mortgages and shares.....	1,073,950 44
Investment certificates.....	1,156,831 94	Interest paid.....	736 04
Interest.....	133,108 07	Dividends on guarantee stock.....	13,403 49
Premiums.....	703 46	Investment certificates, principal.....	591,888 22
Loans repaid.....	360,189 32	Investment certificates, dividends.....	34,662 45
Overdrafts and bills payable.....	235,000 00	Advances, ledger accounts.....	8,474 80
Advances repaid, ledger accounts.....	5,484 67	Real estate acquired.....	12,584 44
Real estate sold.....	2,529 49	Bonds purchased.....	63,950 00
Bonds sold.....	84,100 00	Salaries.....	23,984 39
Rents.....	180 00	Taxes.....	525 63
All other receipts, interest on bonds.....	1,818 06	Other expenses.....	12,431 50
		All other disbursements.....	848 98
		Balance, cash in office and bank.....	32,658 28
Total receipts.....	\$2,030,098 66	Total disbursements.....	\$2,030,098 66

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 88. SAN JOSE.

HOME OWNERS BUILDING AND LOAN ASSOCIATION.

P. O. address, 70-76 West San Antonio Street, San Jose.

(Incorporated August 21, 1919.)

ROLEY S. KOOSER, Secretary.

R. O. SUMMERS, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 98.

No. of shares, 100.

Assets.		Liabilities.	
Loans, on definite contract.....	\$39,719 62	Guarantee stock, capital.....	\$9,300 00
Cash, in bank.....	941 85	Guarantee stock, surplus.....	300 00
		Installment shares, dues.....	50 00
		Investment certificates, principal..	26,707 84
		Overdrafts and bills payable.....	1,700 00
		Reserve and undivided profits.....	1,229 96
		Loans due and incomplete.....	1,292 67
		Sundry ledger accounts.....	81 00
Total assets.....	\$40,661 47	Total liabilities.....	\$40,661 47

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$2,516 57	Overdrafts and bills payable.....	\$4,000 00
Installment shares, dues.....	41 00	Loans on mortgages and shares....	22,191 49
Investment certificates.....	6,751 23	Interest paid.....	200 00
Interest.....	3,678 38	Dividends on guarantee stock.....	510 00
Fines.....	25 00	Dues repaid, installment shares....	50
Fees.....	39 00	Investment certificates, dividends..	1,502 39
Loans repaid.....	11,305 97	Salaries.....	290 00
Overdrafts and bills payable.....	5,700 00	Taxes.....	20 00
		Other expenses.....	400 92
		Balance, cash in office and bank ..	941 85
Total receipts.....	\$30,057 15	Total disbursements.....	\$30,057 15

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 89. SAN JOSE.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 248 South First Street, San Jose.

(Incorporated March 12, 1889.)

WILLARD B. RICE, Secretary.

GEO. E. GRAFT, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 4240.

No. of shares, 15,420.

Assets.		Liabilities.	
Loans, on definite contract,		Installment shares, dues.....	\$1,054,812 44
\$4,091,485.27; on shares,		Installment shares, profits.....	40,043 58
\$21,334.95; on contract sales,		Paid-up and prepaid shares, capital	2,029,100 60
\$63,890.95.....	\$4,176,711 17	Paid-up and prepaid shares, dividends.....	91,221 67
Arrearages, on interest.....	301 50	Investment certificates, principal..	340,745 12
Cash, in office, \$85.00; in bank,		Investment certificates, dividends..	2,701 35
\$148,465.78.....	148,550 78	Overdrafts and bills payable.....	157,500 00
Real estate, owned, office building	64,149 14	Reserve and undivided profits.....	113,044 05
Furniture and fixtures.....	3,450 38	Loans due and incomplete.....	571,167 09
Advances, ledger accounts.....	636 96	Sundry ledger accounts.....	79 90
Bonds owned.....	5,100 00		
Other assets.....	1,515 27		
Total assets.....	\$4,400,415 20	Total liabilities.....	\$4,400,415 20

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$30,304 35	Overdrafts and bills payable.....	\$397,500 00
Installment shares, dues.....	901,603 63	Loans on mortgages and shares....	2,468,995 46
Paid-up and prepaid shares, dues	962,976 99	Interest paid.....	3,524 49
Investment certificates.....	684,290 77	Dues repaid, installment shares....	310,678 07
Interest.....	264,153 40	Profits repaid, installment shares..	12,115 75
Fines.....	1,297 30	Paid-up and prepaid shares, capital	426,276 99
Loans repaid.....	969,603 68	Paid-up and prepaid shares, dividends.....	111,275 08
Overdrafts and bills payable.....	515,000 00	Investment certificates, principal..	371,822 08
Advances repaid, ledger accounts	3,102 23	Investment certificates, dividends..	4,380 41
Bonds sold.....	242,120 19	Advances, ledger accounts.....	1,743 75
All other receipts, insurance, etc...	5,433 22	Real estate acquired.....	21,842 54
		Bonds purchased.....	240,127 16
		Salaries.....	44,512 04
		Taxes.....	2,317 57
		Other expenses.....	9,265 40
		All other disbursements.....	4,958 19
		Balance, cash in office and bank ..	148,550 78
Total receipts.....	\$4,579,885 76	Total disbursements.....	\$4,579,885 76

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.
 Dues \$1 per share per month.
 Dividend, last fiscal year, 6 per cent.
 Book value, dues plus dividend.
 Withdrawal value, full book value.

No. 90. SAN JOSE.

NUCLEUS BUILDING AND LOAN ASSOCIATION.

P. O. address, 12 North First Street, San Jose.

(Incorporated March 28, 1889.)

C. H. JOHNSON, Secretary.

LOUIS SONNICKSEN, President.

Fiscal year ended April 3, 1923.

No. of series, none.

No. of members and investors, 1092.

No. of shares, 13,931.

Assets.		Liabilities.	
Loans, on definite contract	\$1,046,819 77	Installment shares, dues	\$902,356 31
Arrearages, on interest	1,227 88	Installment shares, profits	91,027 80
Cash, in office, \$1,307.96; in bank, \$35,247.43	36,555 39	Paid-up and prepaid shares, capital	3,200 00
Furniture and fixtures	200 00	Reserve and undivided profits	21,333 35
Advances, ledger accounts	76 25	Loans due and incomplete	95,661 83
Bonds owned	28,700 00		
Total assets	\$1,113,579 29	Total liabilities	\$1,113,579 29

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$30,688 82	Loans on mortgages and shares	\$509,091 78
Installment shares, dues	716,987 74	Interest paid	70 12
Interest	61,493 51	Dues repaid, installment shares	416,209 54
Loans repaid	224,819 00	Profits repaid, installment shares	35,734 60
Advances repaid, ledger accounts	35 00	Paid-up and prepaid shares, capital	2,700 00
Bonds sold	19,957 90	Paid-up and prepaid shares, divi- dends	215 00
		Bonds purchased	45,657 90
		Salaries	5,535 00
		Taxes	719 95
		Other expenses	1,492 69
		Balance, cash in office and bank	36,555 39
Total receipts	\$1,053,981 97	Total disbursements	\$1,053,981 97

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 91. SAN JOSE.

SAN JOSE BUILDING AND LOAN ASSOCIATION.

P. O. address, 81 West Santa Clara Street, San Jose.

(Incorporated January 30, 1885.)

ALLEN RUDOLPH, Secretary.

V. KOCH, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 2836.

No. of shares, 33,517.

Assets.		Liabilities.	
Loans, on mortgages, \$333,240.89; on definite contract, \$2,144- 252 21; on contract sales, \$3,269.42	\$2,480,762 52	Installment shares, dues	\$2,062,215 53
Arrearages, on interest, \$3,477.21; on fines, \$46.98	3,624 19	Installment shares, profits	168,739 21
Cash, in office, \$2,392.17; in bank, \$102,525.99	104,918 16	Investment certificates, principal ..	111,385 00
Real estate, owned, office building ..	15,000 00	Investment certificates, dividends ..	1,454 64
Furniture and fixtures	3,000 00	Reserve and undivided profits	78,269 52
Advances, ledger accounts	637 52	Loans due and incomplete	215,420 26
Bonds owned	31,150 00	Sundry ledger accounts	1,721 73
Other assets	113 50		
Total assets	\$2,639,205 89	Total liabilities	\$2,639,205 89

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$49,069 87	Loans on mortgages and shares	\$1,309,774 84
Installment shares, dues	1,173,873 20	Interest and discount	2,068 96
Investment certificates	304,524 13	Dues repaid, installment shares	407,133 23
Interest	165,583 58	Profits repaid, installment shares ..	59,802 41
Premiums, commissions	2,480 68	Investment certificates, principal ..	250,693 32
Fines	956 97	Investment certificates, dividends ..	3,400 91
Loans repaid	436,648 03	Advances, ledger accounts	20,125 95
Advances repaid, ledger accounts ..	40,618 88	Bonds purchased	215,352 58
Bonds sold	224,202 58	Salaries	13,668 00
All other receipts, rents	420 00	Taxes	2,005 89
		Other expenses	7,446 51
		All other disbursements, office fix- tures	1,981 16
		Balance, cash in office and bank ..	104,918 16
Total receipts	\$2,398,377 92	Total disbursements	\$2,398,377 92

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 92. SAN LUIS OBISPO.

SAN LUIS BUILDING AND LOAN ASSOCIATION.

P. O. address, 792 Monterey Street, San Luis Obispo.

(Incorporated March 1, 1888.)

M. LEWIN, Secretary.

BENJ. BROOKS, President.

Fiscal year ended March 1, 1923.

No. of series, 22.

No. of members and investors, 451.

No. of shares, 6358.

Assets.		Liabilities.	
Loans, on mortgages, \$461,400.00;		Installment shares, dues	\$275,556 00
on shares, \$6,675.00	\$468,075 00	Installment shares, profits	74,194 50
Arrearages, on shares, \$813.00; on		Paid-up and prepaid shares, capital	98,200 00
interest, \$654.50; on fines,		Paid-up and prepaid shares, divi-	
\$109.90	1,577 40	dends	582 20
Cash, in bank	2,649 03	Advance payments	11,625 50
Furniture and fixtures	875 00	Reserve and undivided profits	5,830 25
Advances, ledger accounts	32 15	Loans due and incomplete	7,124 85
		Sundry ledger accounts	95 28
Total assets	\$473,208 58	Total liabilities	\$473,208 58

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$7,310 53	Loans on mortgages and shares ..	\$161,580 15
Installment shares, dues	74,542 00	Interest paid on advance payments	557 24
Paid-up and prepaid shares, dues ..	37,400 00	Dues repaid, installment shares ..	32,047 00
Interest	34,668 06	Profits repaid, installment shares ..	8,867 89
Fines	333 41	Paid-up and prepaid shares, divi-	
Fees	210 17	dends	5,661 00
Loans repaid	58,805 00	Advances, ledger accounts	119 50
Advances repaid, ledger accounts ..	96 00	Salaries	5,700 02
Bonds sold	5,000 00	Taxes	300 23
All other receipts	55 77	Other expenses	516 15
		All other disbursements, office fix-	
		tures	422 73
		Balance, cash in office and bank ..	2,649 03
Total receipts	\$218,420 94	Total disbursements	\$218,420 94

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
25	120	\$120 00	\$172 44	\$172 44
27	108	108 00	149 70	149 70
29	96	96 00	128 41	121 93
31	84	84 00	108 28	101 60
33	72	72 00	89 58	83 43
35	60	60 00	71 89	66 84
37	48	48 00	55 37	51 69
39	36	36 00	40 08	38 04
41	24	24 00	25 80	24 90
43	12	12 00	12 46	12 23

No. 93. SAN MATEO.

SAN MATEO MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 318 B Street, San Mateo.

(Incorporated June 2, 1896.)

J. B. GORDON, Secretary.

WM. F. TURNBULL, President.

Fiscal year ended December 31, 1922.

No. of series, 39.

No. of members and investors, 258.

No. of shares, 2628.

Assets.		Liabilities.	
Loans, on mortgages.....	\$179,205 00	Installment shares, dues.....	\$76,173 00
Arrearages, on shares, \$3,804.00; on interest, \$2,722.64; on fines, \$152.20.....	6,678 84	Installment shares, profits.....	15,052 22
Cash, in bank.....	10,124 87	Paid-up and prepaid shares, capital	50,400 00
Real estate, owned.....	288 37	Paid-up and prepaid shares, dividends.....	1,380 90
Furniture and fixtures.....	240 75	Advance payments.....	361 55
Advances, ledger accounts.....	557 56	Overdrafts and bills payable.....	38,750 00
Other assets, War Savings stamps.....	300 00	Reserve and undivided profits.....	6,479 83
		Loans due and incomplete.....	8,406 05
		Sundry ledger accounts.....	288 79
		All other liabilities, suspense, etc.....	103 05
Total assets.....	\$197,395 39	Total liabilities.....	\$197,395 39

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$2,335 85	Overdrafts and bills payable.....	\$59,140 00
Installment shares, dues.....	26,871 00	Loans on mortgages and shares.....	53,592 29
Paid-up and prepaid shares, dues.....	19,600 00	Interest paid.....	2,531 65
Interest.....	12,491 94	Dues repaid, installment shares.....	17,277 00
Premiums.....	540 59	Profits repaid, installment shares.....	4,239 42
Fines.....	195 30	Paid-up and prepaid shares, capital	2,600 00
Fees.....	121 50	Paid-up and prepaid shares, dividends.....	2,230 96
Loans repaid.....	41,650 00	Advances, ledger accounts.....	140 23
Overdrafts and bills payable.....	48,090 00	Salaries.....	2,137 00
Advances repaid, ledger accounts.....	249 90	Taxes.....	132 85
Bonds sold.....	2,508 00	Other expenses.....	509 66
All other receipts.....	1 85	Balance, cash in office and bank.....	10,124 87
Total receipts.....	\$154,655 93	Total disbursements.....	\$154,655 93

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
67.....	120	\$120 00	\$170 99	\$167 57
71.....	108	108 00	148 30	145 33
75.....	96	96 00	127 11	124 57
79.....	84	84 00	107 30	105 15
83.....	72	72 00	88 78	87 00
87.....	60	60 00	71 47	70 04
91.....	48	48 00	55 25	54 15
95.....	36	36 00	40 04	39 24
99.....	24	24 00	25 79	25 27
103.....	12	12 00	12 46	12 21

No. 94. SAN RAFAEL.

MARIN COUNTY MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 713 Fourth Street, San Rafael.

(Incorporated July 19, 1886.)

L. A. LANCEL, Secretary.

GEO. M. DODGE, President.

Fiscal year ended July 31, 1922.

No. of series, 19.

No. of members and investors, 270.

No. of shares, 4466.

Assets.		Liabilities.	
Loans, on mortgages.....	\$147,800 00	Installment shares, dues.....	\$130,926 00
Arrearages, on shares, \$207.00; on interest, \$228.00; on fines, \$21.72.....	456 72	Installment shares, profits.....	23,100 45
Cash, in bank.....	10,232 59	Advance payments.....	165 00
Real estate, owned.....	2,280 61	Reserve and undivided profits.....	6,578 47
Total assets.....	\$160,769 92	Total liabilities.....	\$160,769 92

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Installment shares, dues.....	\$55,205 00	Overdrafts and bills payable.....	\$3,404 99
Interest.....	14,473 14	Loans on mortgages and shares.....	41,200 00
Fines.....	83 42	Interest paid.....	49 51
Fees.....	138 10	Dues repaid, installment shares.....	51,061 00
Loans repaid.....	51,400 00	Profits repaid, installment shares.....	16,982 92
Real estate sold.....	3,386 04	Salaries.....	1,560 00
All other receipts, rents.....	437 91	Taxes.....	197 56
		Other expenses.....	435 04
		Balance, cash in office and bank.....	10,232 59
Total receipts.....	\$125,123 61	Total disbursements.....	\$125,123 61

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
39.....	114	\$114 00	\$186 80	\$183 16
40.....	108	108 00	170 37	167 25
42.....	96	96 00	137 98	133 78
44.....	84	84 00	115 07	108 86
46.....	72	72 00	93 96	87 37
48.....	60	60 00	74 71	68 83
50.....	48	48 00	57 00	52 50
52.....	36	36 00	40 96	38 48
54.....	24	24 00	26 28	25 14
56.....	12	12 00	12 60	12 30

No. 95. SANTA ANA.

HOME MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 115 West Fourth Street, Santa Ana.

(Incorporated April 1, 1893.)

O. M. ROBBINS, Secretary.

P. G. BEISSEL, President.

Fiscal year ended December 31, 1922.

No. of series, 26.

No. of members and investors, 1544.

No. of shares, 7284.

Assets.		Liabilities.	
Loans, on mortgages, \$70,325.00; on definite contract, \$1,024,- 776.57; on shares, \$12,196.00...	\$1,107,297 57	Installment shares, dues.....	\$313,663 50
Arrearages, on shares, \$254.50; on interest, \$572.48.....	826 98	Installment shares, profits.....	75,330 44
Cash, in bank.....	39,748 52	Investment notes, principal.....	622,008 00
Real estate, owned, office building	16,617 53	Advance payments.....	998 28
Furniture and fixtures.....	1 00	Overdrafts and bills payable.....	50,000 00
Total assets.....	\$1,164,491 60	Reserve and undivided profits.....	44,712 38
		Loans due and incomplete.....	57,729 00
		All other liabilities, advance rent..	50 00
		Total liabilities.....	\$1,164,491 60

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$12,622 89	Overdrafts and bills payable.....	\$50,000 00
Installment shares, dues.....	87,420 00	Loans on mortgages and shares...	424,006 81
Investment notes.....	296,663 00	Dues repaid, installment shares...	58,638 00
Interest.....	95,197 53	Profits repaid, installment shares...	19,074 53
Fees.....	155 82	Investment notes, principal.....	254,605 00
Loans repaid.....	348,966 14	Investment notes, dividends.....	37,188 61
Overdrafts and bills payable.....	50,000 00	Salaries.....	6,620 00
Bonds sold.....	5,010 84	Taxes.....	1,294 97
All other receipts, rents, etc.....	1,815 00	Other expenses.....	5,853 66
Total receipts.....	\$897,851 22	All other disbursements, office fix- tures, etc.....	821 12
		Balance, cash in office and bank..	39,748 52
		Total disbursements.....	\$897,851 22

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
32.....	120	\$120 00	\$174 89	\$174 89
34.....	108	108 00	151 13	151 13
36.....	96	96 00	128 95	128 95
38.....	84	84 00	108 63	108 63
40.....	72	72 00	89 68	89 68
42.....	60	60 00	72 01	72 01
44.....	48	48 00	55 53	55 53
46.....	36	36 00	40 16	39 16
48.....	24	24 00	25 83	24 91
52.....	12	12 00	12 46	12 23

No. 96. SANTA BARBARA.

LOAN AND BUILDING ASSOCIATION.

P. O. address, 1016 State Street, Santa Barbara.

(Incorporated May 23, 1887.)

J. M. ABBOTT, Secretary.

HENRY L. STAMBACH, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 1112.

No. of shares, 10,430.

Assets.		Liabilities.	
Loans, on mortgages, \$1,341,791.71; on definite contract, \$5,676.77; on shares, \$2,895.00.....	\$1,350,363 48	Installment shares, dues.....	\$298,785 84
Arrearages, on interest.....	1,636 21	Installment shares, profits.....	37,769 77
Cash, in office, \$1,672.89; in bank, \$15,118.61.....	16,791 50	Paid-up and prepaid shares, capital	607,700 00
Real estate, owned.....	1,000 00	Paid-up and prepaid shares, divi- dends.....	5,533 75
Furniture and fixtures.....	10 00	Investment certificates, principal..	323,900 00
Advances, ledger accounts.....	395 16	Investment certificates, dividends..	3,323 44
		Advance payments.....	416 23
		Overdrafts and bills payable.....	50,000 00
		Reserve and undivided profits.....	25,454 67
		Loans due and incomplete.....	17,280 93
		Sundry ledger accounts.....	31 72
Total assets.....	\$1,370,196 35	Total liabilities.....	\$1,370,196 35

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$16,336 92	Loans on mortgages and shares...	\$724,816 46
Installment shares, dues.....	175,808 15	Interest paid.....	240 00
Paid-up and prepaid shares, dues..	251,100 00	Dues repaid, installment shares...	89,279 46
Investment certificates.....	277,900 00	Profits repaid, installment shares...	15,719 54
Interest.....	81,598 71	Paid-up and prepaid shares, capital	88,800 00
Fines.....	10 29	Paid-up and prepaid shares, divi- dends.....	34,538 85
Fees.....	10 00	Investment certificates, principal..	176,050 00
Loans repaid.....	318,440 02	Investment certificates, dividends..	12,369 33
Overdrafts and bills payable.....	50,000 00	Advances, ledger accounts.....	27,569 42
Advances repaid, ledger accounts..	23,313 81	Real estate deposit.....	1,000 00
All other receipts, rents, etc.....	161 90	Salaries.....	3,497 50
		Taxes.....	860 96
		Other expenses.....	3,166 78
		Balance, cash in office and bank..	16,791 50
Total receipts.....	\$1,194,699 80	Total disbursements.....	\$1,194,699 80

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 97. SANTA BARBARA.

SANTA BARBARA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, care County National Bank and Trust Company, Santa Barbara.

(Incorporated May 1, 1901.)

LLOYD I. TILTON, Secretary.

JAMES M. WARREN, President.

Fiscal year ended February 28, 1923.

No. of series, none.

No. of members and investors, 2073.

No. of shares, 46,043.

Assets.		Liabilities.	
Loans, on mortgages.....	\$1,998,322 19	Guarantee stock, capital.....	\$87,900 00
Arrearages, on interest.....	3,150 00	Guarantee stock, surplus.....	31,603 32
Cash, in bank.....	58,020 29	Installment shares, dues.....	1,676,847 39
Real estate, owned.....	6,100 00	Installment shares, profits.....	205,396 63
Furniture and fixtures.....	558 50	Reserve and undivided profits.....	16,069 90
Advances, ledger accounts.....	2,236 77	Loans due and incomplete.....	64,948 53
Bonds owned.....	19,548 45	Sundry ledger accounts.....	1,394 93
Other assets.....	180 00	All other liabilities, dividends un-	
		paid.....	3,955 50
Total assets.....	\$2,088,116 20	Total liabilities.....	\$2,088,116 20

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$51,807 66	Overdrafts and bills payable.....	\$105,000 00
Guarantee stock.....	11,300 00	Loans on mortgages and shares....	1,316,756 21
Installment shares, dues.....	1,604,227 05	Interest paid.....	1,173 01
Interest.....	125,409 76	Dividends on guarantee stock.....	3,811 64
Fines.....	28 94	Dues repaid, installment shares....	1,060,540 21
Fees.....	386 00	Profits repaid, installment shares..	46,228 37
Loans repaid.....	664,090 64	Advances, ledger accounts.....	3,097 56
Overdrafts and bills payable.....	105,000 00	Real estate acquired.....	3,087 99
Advances repaid, ledger accounts..	3,839 46	Bonds purchased.....	50 00
Real estate sold.....	351 61	Salaries.....	5,676 43
Bonds sold.....	40,795 83	Taxes.....	1,626 13
All other receipts, capital surplus,		Other expenses.....	3,357 79
etc.....	1,188 68	Balance, cash in office and bank..	58,020 29
Total receipts.....	\$2,608,425 63	Total disbursements.....	\$2,608,425 63

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 98. SANTA CLARA.

SANTA CLARA BUILDING AND LOAN ASSOCIATION.

P. O. address, 1129 Franklin Street, Santa Clara.

(Incorporated March 19, 1889.)

F. O. ROLL, Secretary.

J. B. O'BRIEN, President.

Fiscal year ended March 31, 1923.

No. of series, 20.

No. of members and investors, 265.

No. of shares, 2224.

Assets.		Liabilities.	
Loans, on mortgages, \$69,550.00;		Installment shares, dues	\$143,500 50
on definite contract, \$176,708.56;		Installment shares, profits	46,708 03
on shares, \$1,275.00; on contract		Paid-up and prepaid shares, capital	37,500 00
sales, \$2,311.31	\$249,844 87	Paid-up and prepaid shares, divi-	
Arrearages, on shares, \$2,343.25;		dends	468 75
on interest, \$3,106.32; on fines,		Advance payments	139 20
\$28.50	5,478 07	Overdrafts and bills payable	10,000 00
Cash, in bank	8,483 79	Reserve and undivided profits	20,331 06
		Loans due and incomplete	2,950 75
		Sundry ledger accounts	1,390 00
		All other liabilities, real estate re-	
		serve	\$18 44
Total assets	\$263,806 73	Total liabilities	\$263,806 73

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$14,828 00	Overdrafts and bills payable	\$5,000 00
Installment shares, dues	25,175 25	Loans on mortgages and shares ..	59,449 25
Paid-up and prepaid shares, dues ..	13,600 00	Interest paid	324 88
Interest	19,456 83	Dues repaid, installment shares ..	31,818 00
Fines	14 52	Profits repaid, installment shares ..	14,309 90
Fees	23 30	Paid-up and prepaid shares, capital	3,100 00
Loans repaid	54,900 51	Paid-up and prepaid shares, divi-	
		dends	1,668 33
		Salaries	1,920 00
		Taxes	1,587 87
		Other expenses	436 39
		Balance, cash in office and bank ..	8,483 79
Total receipts	\$128,098 41	Total disbursements	\$128,098 41

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
33	120	\$120 00	\$172 75	\$172 75
35	108	108 00	149 36	149 36
37	96	96 00	127 65	126 50
39	84	84 00	107 52	106 50
41	72	72 00	88 82	87 50
43	60	60 00	71 41	70 00
45	48	48 00	55 13	52 50
46	36	36 00	39 92	38 00
47	24	24 00	25 70	25 00
48	12	12 00	12 42	12 25

No. 99. SANTA CRUZ.

SANTA CRUZ COUNTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 8 Cooper Street, Santa Cruz.

(Incorporated May 20, 1908.)

HARRY E. MURRAY, Secretary.

M. J. GATES, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 164.

No. of shares, 2040.

Assets.		Liabilities.	
Loans, on mortgages, \$5,000.00; on definite contract, \$254,297.74....	\$259,297 74	Guarantee stock, capital.....	\$25,000 00
Cash, in office.....	25 00	Guarantee stock, surplus reserve....	4,374 63
Furniture and fixtures.....	100 00	Installment shares, dues.....	1,460 00
Advances, ledger accounts.....	259 15	Installment shares, profits.....	73 75
Other assets.....	326 15	Paid-up and prepaid shares, capital	162,100 00
		Investment certificates, principal....	18,901 97
		Investment certificates, dividends....	515 75
		Overdrafts and bills payable.....	33,083 51
		Reserve and undivided profits.....	1,407 95
		Loans due and incomplete.....	12,250 00
		Sundry ledger accounts.....	21 06
		All other liabilities, unearned premiums, etc.....	819 42
Total assets.....	\$260,008 04	Total liabilities.....	\$260,008 04

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$14,141 27	Overdrafts and bills payable.....	\$52,000 00
Installment shares, dues.....	4,751 90	Loans on mortgages and shares....	218,660 00
Paid-up and prepaid shares, dues....	153,614 37	Interest paid.....	1,732 57
Investment certificates.....	22,874 33	Dividends on guarantee stock.....	3,637 50
Interest.....	17,014 49	Dues repaid, installment shares....	4,291 90
Premiums.....	754 54	Profits repaid, installment shares....	29 26
Loans repaid.....	44,778 61	Paid-up and prepaid shares, capital	47,207 37
Overdrafts and bills payable.....	85,083 51	Paid-up and prepaid shares, dividends.....	8,342 58
Advances repaid, ledger accounts....	1,088 18	Investment certificates, principal....	4,402 37
Bonds sold.....	150 00	Investment certificates, dividends....	19 38
All other receipts, suspense, etc....	900 57	Advances, ledger accounts.....	1,878 57
		Salaries.....	2,004 50
		Taxes.....	10 00
		Other expenses.....	604 20
		All other disbursements, suspense, etc.....	306 57
		Balance, cash in office and bank....	25 00
Total receipts.....	\$345,151 77	Total disbursements.....	\$345,151 77

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 100. SANTA MONICA.

BAY CITIES GUARANTY BUILDING-LOAN ASSOCIATION.

P. O. address, 221 Santa Monica Boulevard, Santa Monica.

(Incorporated May 27, 1921.)

J. D. RISHELL, Secretary.

W. E. LEACH, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 486.

No. of shares, 2471.

Assets.		Liabilities.	
Loans, on mortgages, \$139,450.00; on shares, \$675.00	\$140,125 00	Guarantee stock, capital	\$37,180 00
Cash, in office, \$3,326.95; in bank, \$3,016.08	6,343 03	Guarantee stock, surplus reserve	2,500 00
Furniture and fixtures	4,109 30	Installment shares, dues	15,191 25
Other assets	535 05	Installment shares, profits	625 78
		Investment certificates, principal	40,416 01
		Investment certificates, dividends	346 85
		Overdrafts and bills payable	32,000 00
		Reserve and undivided profits	66 98
		Loans due and incomplete	22,343 19
		Sundry ledger accounts	265 32
		All other liabilities, escrows	177 00
Total assets	\$151,112 38	Total liabilities	\$151,112 38

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$5,444 36	Overdrafts and bills payable	\$19,500 00
Guarantee stock	4,590 00	Loans on mortgages and shares	73,384 27
Installment shares, dues	23,681 19	Interest paid	1,312 83
Investment certificates	61,357 28	Dividends on guarantee stock	750 46
Interest	7,908 84	Dues repaid, installment shares	14,440 94
Fines	10 07	Profits repaid, installment shares	49 83
Loans repaid	12,200 00	Investment certificates, principal	25,397 61
Overdrafts and bills payable	32,500 00	Investment certificates, dividends	663 52
Advances repaid, ledger accounts	18,932 67	Advances, ledger accounts	16,505 80
		Taxes	46 30
		Other expenses	8,229 82
		Balance, cash in office and bank	6,343 03
Total receipts	\$166,624 41	Total disbursements	\$166,624 41

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 101. SANTA PAULA.

SANTA PAULA BUILDING AND LOAN ASSOCIATION.

P. O. address, 109 Mill Street, Santa Paula.

(Incorporated April 21, 1890.)

H. H. YOUNGREN, Secretary.

D. W. MOTT, President.

Fiscal year ended May 21, 1923.

No. of series, 18.

No. of members and investors, 546.

No. of shares, 14,145.

Assets.		Liabilities.	
Loans, on mortgages, \$1,036,300.00; on shares, \$10,000.00	\$1,046,300 00	Installment shares, dues	\$352,063 80
Arrearages, on shares, \$2,542.40; on interest, \$2,235.00; on fines, \$198.40	4,975 80	Installment shares, profits	55,778 55
Cash, in bank	26,220 10	Investment notes, principal	496,425 00
Furniture and Fixtures	2,023 85	Investment notes, dividends	10,400 00
Advances, ledger accounts	3,666 06	Advance payments	1,213 10
Bonds owned	1,420 39	Overdrafts and bills payable	29,000 00
Other assets	85 08	Reserve and undivided profits	28,000 00
		Loans due and incomplete	109,218 06
		Sundry ledger accounts, escrows	2,592 77
Total assets	\$1,084,691 25	Total liabilities	\$1,084,691 25

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$26,614 99	Overdrafts and bills payable	\$37,000 00
Installment shares, dues	138,379 00	Loans on mortgages and shares	277,830 94
Investment notes	156,500 00	Interest paid	3,080 52
Interest	82,303 03	Dues repaid, installment shares	91,743 50
Fines	256 76	Profits repaid, installment shares	20,343 11
Fees	397 65	Investment notes, principal	114,950 00
Loans repaid	185,700 00	Investment notes, dividends	28,929 90
Overdrafts and bills payable	24,000 00	Advances, ledger accounts	2,962 66
Advances repaid, ledger accounts	1,269 41	Salaries	8,179 20
Bonds sold	1,399 28	Taxes	513 11
All other receipts, escrows	43,970 51	Other expenses	5,051 84
		All other disbursements, escrows	43,985 75
		Balance, cash in office and bank	26,220 10
Total receipts	\$660,790 63	Total disbursements	\$660,790 63

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
C. 28	72	\$72 00	\$91 84	\$90 85
29	60	60 00	73 42	72 08
30	48	48 00	56 40	54 74
31	36	36 00	40 64	39 34
32	24	24 00	26 04	25 50
33	12	12 00	12 52	12 38

No. 102. SANTA ROSA.

SANTA ROSA BUILDING AND LOAN ASSOCIATION.

P. O. address, 629 Fourth Street, Santa Rosa.

(Incorporated October 3, 1888.)

C. D. BARNETT, Secretary.

D. P. ANDERSON, President.

Fiscal year ended October 31, 1922.

No. of series, 11.

No. of members and investors, 253.

No. of shares, 2336.

Assets.		Liabilities.	
Loans, on definite contract, \$182,438.96; on shares, \$1,810.00;	\$184,248 96	Guarantee stock, capital.....	\$10,000 00
Arrearages, on shares, \$4.80; on interest, \$31.10.....	35 90	Guarantee stock, surplus.....	3,077 44
Cash, in bank.....	6,576 61	Installment shares, dues.....	72,961 20
		Installment shares, profits.....	19,988 65
		Investment certificates, principal..	75,776 00
		Advance payments.....	407 83
		Reserve and undivided profits.....	4,000 00
		Loans due and incomplete.....	4,650 35
Total assets.....	\$190,861 47	Total liabilities.....	\$190,861 47

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$1,821 19	Overdrafts and bills payable.....	\$20,800 00
Guarantee stock.....	10,000 00	Loans on mortgages and shares.....	101,905 83
Installment shares, dues.....	15,725 60	Interest paid.....	151 70
Investment certificates.....	97,801 00	Dues repaid, installment shares.....	26,171 20
Interest.....	12,251 15	Profits repaid, installment shares.....	10,778 14
Fees.....	53 00	Investment certificates, principal..	42,496 67
Loans repaid.....	57,532 38	Investment certificates, dividends..	3,060 33
Overdrafts and bills payable.....	14,300 00	Advances, ledger accounts.....	12 00
Advances repaid, ledger accounts.....	18 09	Salaries.....	1,200 00
Bonds sold.....	4,050 00	Taxes.....	215 89
All other receipts, national bank dividend.....	73 32	Other expenses.....	257 36
Total receipts.....	\$213,625 73	Balance, cash in office and bank ..	6,576 61
		Total disbursements.....	\$213,625 73

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
24.....	132	\$132 00	\$190 93	\$182 82
25.....	120	120 00	167 61	160 50
26.....	108	108 00	145 72	139 50
27.....	96	96 00	125 16	120 00
28.....	84	84 00	105 86	101 64
29.....	72	72 00	87 74	84 42
30.....	60	60 00	70 72	68 25
31.....	48	48 00	54 74	53 04
32.....	36	36 00	39 74	38 70
33.....	24	24 00	25 65	25 14
34.....	12	12 00	12 42	12 30

No. 103. SAUSALITO.

SAUSALITO MUTUAL LOAN ASSOCIATION.

P. O. address, 36 Princess Street, Sausalito.

(Incorporated December 20, 1887.)

J. J. Ross, Secretary.

C. O. SHARPE, President.

Fiscal year ended October 31, 1922.

No. of series, 12.

No. of members and investors, 70.

No. of shares, 656.

Assets.		Liabilities.	
Loans, on mortgages, \$10,500.00;		Installment shares, dues.....	\$23,021 40
on definite contract, \$13,133.14;		Installment shares, profits.....	4,305 99
on contract sales, \$3,112.44.....	\$26,745 58	Reserve and undivided profits.....	3,201 66
Arrearages, on shares, \$104.00; on		Sundry ledger accounts.....	112 48
interest, \$37.27.....	141 27		
Cash, in bank.....	3,754 68		
Total assets.....	\$30,641 53	Total liabilities.....	\$30,641 53

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$985 69	Overdrafts and bills payable.....	\$3,000 00
Installment shares, dues.....	8,334 70	Loans on mortgages and shares...	5,900 00
Interest.....	2,757 92	Interest paid.....	231 66
Fines.....	2 00	Dues repaid, installment shares...	12,443 00
Fees.....	14 00	Profits repaid, installment shares...	2,742 42
Loans repaid.....	14,986 79	Advances, ledger accounts.....	105 15
Overdrafts and bills payable.....	1,500 00	Salaries.....	540 00
Advances repaid, ledger accounts..	190 81	Taxes.....	48 00
		Other expenses.....	7 00
		Balance, cash in office and bank ..	3,754 68
Total receipts.....	\$28,771 91	Total disbursements.....	\$28,771 91

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
30.....	78	\$78 00	\$102 00	Dues plus profits as per by-laws
31.....	72	72 00	92 25	
33.....	60	60 00	73 86	
35.....	48	48 00	56 84	
37.....	36	36 00	40 79	
39.....	24	24 00	26 04	
41.....	12	12 00	12 52	

No. 104. STOCKTON.

SAN JOAQUIN VALLEY BUILDING AND LOAN ASSOCIATION.

P. O. address, 11 South Hunter Street, Stockton.

(Incorporated June 17, 1889.)

A. M. Noble, Secretary.

S. N. Cross, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 4841.

No. of shares, 46,544.

Assets.		Liabilities.	
Loans on mortgages.....	\$2,137,450 32	Installment shares, dues.....	\$874,470 06
Cash, in bank.....	80,488 12	Installment shares, profits.....	193,127 81
Advances, ledger accounts.....	24 00	Paid-up and prepaid shares, capital	921,428 31
		Paid-up and prepaid shares, dividends.....	127,509 93
		Reserve and undivided profits.....	86,094 51
		Loans due and incomplete.....	15,042 68
		All other liabilities.....	289 14
Total assets.....	\$2,217,962 44	Total liabilities.....	\$2,217,962 44

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$25,402 37	Overdrafts and bills payable.....	\$20,000 00
Installment shares, dues.....	358,793 88	Loans on mortgages and shares.....	814,453 06
Paid-up and prepaid shares, dues.....	508 30 40	Interest paid.....	362 23
Interest.....	147,509 93	Loans repaid, installment shares.....	208,922 16
Loans repaid.....	27,509 70	Loans repaid, installment shares.....	28,026 15
Overdrafts and bills payable.....	20,000 00	Paid-up and prepaid shares, capital	155,675 15
Advances repaid, ledger accounts.....	408 38	Paid-up and prepaid shares, dividends.....	20,236 96
Real estate sold.....	290 00	Advances, ledger accounts.....	109 97
		Real estate acquired.....	12,578 41
		Salaries.....	10,915 00
		Taxes.....	1,680 00
		Other expenses.....	4,778 67
		Balance, cash in office and bank.....	80,488 12
Total receipts.....	\$1,358,225 92	Total disbursements.....	\$1,358,225 92

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 1-5 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 105. STOCKTON.

SECURITY BUILDING AND LOAN ASSOCIATION.

P. O. address, 404 East Market Street, Stockton.

(Incorporated October 25, 1912.)

F. W. WURSTER, Secretary.

CHAS. FINKBOHNER, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 1324.

No. of shares, 12,859.

Assets.		Liabilities.	
Loans, on definite contract, \$1,323,166.28; on shares, \$3,000.00; on contract sales, \$4,844.30.....	\$1,331,010 58	Guarantee stock, capital.....	\$100,000 00
Cash, in office, \$200.00; in bank, \$15,567.62.....	15,767 62	Guarantee stock, surplus.....	11,724 00
Real estate, owned.....	17,992 10	Installment shares, dues.....	70,869 09
Furniture and fixtures.....	3,300 00	Installment shares, profits.....	4,701 06
Advances, ledger accounts.....	2,702 64	Paid-up and prepaid shares, capital	309,150 00
Bonds owned.....	127,552 08	Investment certificates, principal..	951,159 65
Other assets.....	25 00	Reserve and undivided profits.....	1,855 40
Total assets.....	\$1,498,350 02	Loans due and incomplete.....	36,972 20
		Sundry ledger accounts.....	6,857 84
		All other liabilities, tax reserve ..	5,060 78
		Total liabilities.....	\$1,498,350 02

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$39,298 82	Loans on mortgages and shares....	\$549,902 85
Installment shares, dues.....	62,772 46	Dividends on guarantee stock.....	21,120 00
Paid-up and prepaid shares, dues ..	53,050 00	Dues repaid, installment shares....	34,220 45
Investment certificates.....	495,700 10	Profits repaid, installment shares..	640 30
Interest.....	114,919 86	Paid-up and prepaid shares, capital	80,450 00
Fees.....	615 50	Paid-up and prepaid shares, divi-	
Loans repaid.....	388,969 92	dends.....	19,187 66
Advances repaid, ledger accounts ..	33,497 26	Investment certificates, principal..	258,865 22
Real estate sold.....	4,350 00	Investment certificates, dividends..	45,944 46
Bonds sold.....	10,500 00	Advances, ledger accounts.....	6,233 26
All other receipts, rents.....	170 00	Real estate acquired.....	23,310 98
Total receipts.....	\$1,203,843 92	Bonds purchased.....	128,268 94
		Salaries.....	11,746 98
		Taxes.....	2,655 78
		Other expenses.....	4,837 14
		All other disbursements.....	692 28
		Balance, cash in office and bank ..	15,767 62
		Total disbursements.....	\$1,203,843 92

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 106. STOCKTON.

STATE BUILDING AND LOAN ASSOCIATION.

P. O. address, 18 North San Joaquin Street, Stockton.

(Incorporated November 10, 1922.)

HOWARD HAMMOND, Secretary.

FRANK L. WILLIAMS, President.

Semi-annual term ended June 30, 1923.

No. of series, none.

No. of members and investors,

No. of shares, 253.

Assets.		Liabilities.	
Loans, on definite contract	\$387,359 85	Guarantee stock, capital	\$25,300 00
Cash, in office, \$397.07; in bank, \$25,416.67	25,813 74	Investment certificates, principal ..	336,724 39
Furniture and fixtures	1,664 23	Overdrafts and bills payable	27,142 86
Advances, ledger accounts	241 75	Loans due and incomplete	35,787 07
Bonds owned	9,850 00	Sundry ledger accounts	25
Other assets, revenue stamps	25 00		
Total assets	\$424,954 57	Total liabilities	\$424,954 57

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$25,300 00	Loans on mortgages and shares ..	\$398,987 93
Investment certificates	355,961 26	Interest paid	250 00
Interest	9,824 92	Investment certificates, principal ..	19,236 87
Loans repaid	47,415 15	Investment certificates, dividends ..	6,695 50
Overdrafts and bills payable	27,142 86	Advances, ledger accounts	1,172 84
Advances repaid, ledger accounts ..	931 09	Bonds purchased	24,950 00
Bonds sold	15,100 00	Salaries	1,157 50
All other receipts	5 87	Taxes	11 00
		Other expenses	3,380 77
		All other disbursements, revenue stamps	25 00
Total receipts	\$481,681 15	Balance, cash in office and bank ..	25,813 74
		Total disbursements	\$481,681 15

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 107. STOCKTON.

STOCKTON LAND, LOAN AND BUILDING ASSOCIATION.

P. O. address, 36 South San Joaquin Street, Stockton.

(Incorporated January 3, 1887.)

CHAS. E. LITTLEHALE, Secretary.

C. M. JACKSON, President.

Fiscal year ended December 30, 1922.

No. of series, none.

No. of members and investors, 1267.

No. of shares, 17,411.

Assets.		Liabilities.	
Loans, on mortgages, \$1,447,229.45; on shares, \$10,430.50; on con- tract sales, \$2,430.60.....	\$1,460,090 55	Installment shares, dues	\$729,337 50
Arrearages, on interest.....	1,560 58	Installment shares, profits	274,411 42
Cash, in office, \$997.95; in bank \$5,584.91.....	6,582 86	Paid-up and prepaid shares, capital	362,100 00
Real estate, owned.....	7,017 35	Paid-up and prepaid shares, divi- dends.....	19,107 58
Furniture and fixtures.....	1,718 70	Overdrafts and bills payable.....	5,000 00
Advances, ledger accounts.....	3,884 41	Reserve and undivided profits.....	68,601 68
		Loans due and incomplete.....	19,246 27
		Sundry ledger accounts.....	3,050 00
Total assets.....	\$1,480,854 45	Total liabilities.....	\$1,480,854 45

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$1,958 82	Overdrafts and bills payable.....	\$85,000 00
Installment shares, dues.....	182,483 63	Loans on mortgages and shares.....	441,694 85
Paid-up and prepaid shares, dues	139,200 00	Interest paid.....	1,142 90
Interest.....	99,874 58	Dues repaid, installment shares.....	148,160 47
Fees.....	323 15	Profits repaid, installment shares.....	69,715 00
Loans repaid.....	307,439 62	Paid-up and prepaid shares, capital	63,200 00
Overdrafts and bills payable.....	90,000 00	Paid-up and prepaid shares, divi- dends.....	13,579 05
Advances repaid, ledger accounts	5,191 32	Advances, ledger accounts.....	4,455 06
Real estate sold.....	4,842 75	Real estate acquired.....	11,860 10
Bonds sold.....	23,814 00	Salaries.....	5,040 00
		Taxes.....	1,382 25
		Other expenses.....	5,995 63
		All other disbursements, office fix- tures, etc.....	319 70
		Balance, cash in office and bank	6,582 86
Total receipts.....	\$858,127 87	Total disbursements.....	\$858,127 87

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 $\frac{3}{4}$ per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 108. TORRANCE.

TORRANCE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, care First National Bank, Torrance.

(Incorporated September 25, 1922.)

JAMES L. KING, Secretary.

JAMES W. POST, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 121.

No. of shares, 348.

Assets.		Liabilities.	
Loans, on definite contract.....	\$37,349 23	Guarantee stock, capital.....	\$12,875 00
Cash, in bank.....	341 86	Guarantee stock, surplus reserve..	715 96
Furniture and fixtures.....	282 05	Installment shares, dues.....	5,785 00
		Investment certificates, principal..	10,300 00
		Investment certificates, dividends..	223 76
		Loans due and incomplete.....	8,073 42
Total assets.....	\$37,973 14	Total liabilities.....	\$37,973 14

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock.....	\$12,875 00	Overdrafts and bills payable.....	\$5,104 00
Installment shares, dues.....	5,855 00	Loans on mortgages and shares..	31,776 58
Investment certificates.....	10,900 00	Interest paid.....	221 97
Interest.....	540 57	Dues repaid, installment shares..	70 00
Fees.....	370 05	Investment certificates, principal..	600 00
Loans repaid.....	2,500 77	Investment certificates, dividends..	36 03
Overdrafts and bills payable.....	5,104 00	Salaries.....	200 00
All other receipts, guarantee stock premium.....	2,500 00	Taxes.....	17 33
		Other expenses.....	1,191 41
		All other disbursements, furniture and fixtures, etc.....	1,086 21
		Balance, cash in office and bank ..	341 86
Total receipts.....	\$40,645 39	Total disbursements.....	\$40,645 39

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 109. TULARE.

TULARE BUILDING AND LOAN ASSOCIATION.

P. O. address, 211 East Kern Street, Tulare.

(Incorporated January, 1889.)

J. L. WILDER, Secretary.

A. W. WHEELER, President.

Fiscal year ended December 31, 1922.

No. of series, 22.

No. of members and investors, 98.

No. of shares, 1059.

Assets.		Liabilities.	
Loans, on mortgages, \$63,250.00;		Installment shares, dues	\$49,722 00
on shares, \$1,870.00	\$65,120 00	Installment shares, profits	11,207 10
Arrearages, on shares, \$150.00; on		Advance payments	4,207 00
interest, \$16.66	166 66	Reserve and undivided profits	3,023 68
Cash, in bank	2,823 27	Sundry ledger accounts	150 15
Furniture and fixtures	200 00		
Total assets	\$68,309 93	Total liabilities	\$68,309 93

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$2,492 91	Overdrafts and bills payable	\$7,500 00
Installment shares, dues	14,709 00	Loans on mortgages and shares ..	12,770 00
Interest	5,149 68	Interest paid	132 40
Fees	55 80	Dues repaid, installment shares ..	6,430 00
Loans repaid	5,780 00	Profits repaid, installment shares ..	2,262 40
Overdrafts and bills payable	5,000 00	Advances, ledger accounts	238 61
Advances repaid, ledger accounts ..	141 83	Salaries	900 00
		Taxes	72 84
		Other expenses	199 70
		Balance, cash in office and bank ..	2,823 27
Total receipts	\$33,329 22	Total disbursements	\$33,329 22

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
B. 2	120	\$120 00	\$165 24	\$153 93
D. 2	108	108 00	143 97	134 97
F. 2	96	96 00	124 10	117 08
G. 2	84	84 00	105 20	99 90
I. 2	72	72 00	87 44	83 58
K. 2	60	60 00	70 44	65 22
M. 2	48	48 00	54 61	51 32
O. 2	36	36 00	39 59	37 80
Q. 2	24	24 00	25 57	24 75
S. 2	12	12 00	12 45	12 23

No. 110. UPLAND.

MAGNOLIA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 267 East Ninth Street, Upland.

(Incorporated September 24, 1901.)

M. H. BORDWELL, Secretary.

CHAS. RUEDY, President.

Fiscal year ended September 30, 1922.

No. of series, none.

No. of members and investors, 447.

No. of shares, 5423.

Assets.		Liabilities.	
Loans, on mortgages	\$311,300 00	Installment shares, dues	\$60,382 16
Arrearages, on interest	1,368 10	Installment shares, profits	16,377 04
Cash, in office, \$136.81; in bank, \$6,286.75	6,423 56	Paid-up and prepaid shares, capital	230,950 00
Furniture and fixtures	281 04	Paid-up and prepaid shares, dividends	6,250 65
Advances, ledger accounts	270 56	Reserve and undivided profits	5,767 01
Bonds owned, War Savings stamps	53 60		
Total assets	\$319,726 86	Total liabilities	\$319,726 86

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$3,697 70	Overdrafts and bills payable	\$2,000 00
Installment shares, dues	21,019 25	Loans on mortgages and shares	77,713 69
Paid-up and prepaid shares, dues	100,500 00	Dues repaid, installment shares	25,415 30
Interest	21,380 06	Profits repaid, installment shares	9,037 31
Fines	218 60	Paid-up and prepaid shares, capital	75,450 00
Fees	236 25	Paid-up and prepaid shares, dividends	12,635 62
Loans repaid	61,313 69	Advances, ledger accounts	39 79
Overdrafts and bills payable	2,000 00	Salaries	900 00
Advances repaid, ledger accounts	84 12	Taxes	289 46
Bonds sold	500 00	Other expenses	1,042 06
All other receipts	12 12	All other disbursements, furniture and fixtures	15 00
Total receipts	\$210,961 79	Balance, cash in office and bank	6,423 56
		Total disbursements	\$210,961 79

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7½ per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

No. 111. VENTURA.

VENTURA BUILDING AND LOAN ASSOCIATION.

P. O. address, Rooms 1-6 Carne Building, Ventura.

(Incorporated June 24, 1920.)

SCOTT McREYNOLDS, Secretary.

T. G. GABBERT, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 222.

No. of shares, 2682.

Assets.		Liabilities.	
Loans, on mortgages.....	\$97,604 46	Installment shares, dues.....	\$74,577 37
Arrearages on interest.....	186 80	Installment shares, profits.....	4,155 50
Cash, in office, \$53.00; in bank, \$1,088.67.....	1,141 67	Paid-up and prepaid shares, capital.....	3,100 00
Advances, ledger accounts.....	740 00	Overdrafts and bills payable.....	12,901 55
		Reserve and undivided profits.....	4,185 31
		Sundry ledger accounts.....	753 20
Total assets.....	\$99,672 93	Total liabilities.....	\$99,672 93

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$1,866 47	Overdrafts and bills payable.....	\$7,425 66
Installment shares, dues.....	30,027 59	Loans on mortgages and shares.....	68,025 84
Paid-up and prepaid shares, dues.....	3,100 00	Interest paid.....	263 38
Interest.....	6,770 56	Dues repaid, installment shares.....	11,997 77
Fees.....	109 90	Profits repaid, installment shares.....	2,050 10
Loans repaid.....	35,264 70	Advances, ledger accounts.....	192 99
Overdrafts and bills payable.....	13,327 21	Salaries.....	200 00
Advances repaid, ledger accounts.....	946 19	Taxes.....	73 51
		Other expenses.....	41 70
		Balance, cash in office and bank.....	1,141 67
Total receipts.....	\$91,412 62	Total disbursements.....	\$91,412 62

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 112. VISALIA.

VISALIA BUILDING AND LOAN ASSOCIATION.

P. O. address, 125 North Court Street, Visalia.

(Incorporated January 5, 1887.)

C. L. JOHNSON, Secretary.

C. J. GIDDINGS, President.

Fiscal year ended January 31, 1923.

No. of series, none.

No. of members and investors, 430.

No. of shares, 11,326.

Assets.		Liabilities.	
Loans, on mortgages.....	\$554,600 00	Installment shares, dues.....	\$179,811 29
Arrearages, on interest.....	1,689 14	Installment shares, profits.....	98,120 70
Cash, in bank.....	44,146 51	Paid-up and prepaid shares, capital	241,600 00
Furniture and fixtures.....	60 00	Paid-up and prepaid shares, dividends.....	5,965 15
Advances, ledger accounts.....	254 11	Overdrafts and bills payable.....	24,500 00
		Reserve and undivided profits.....	17,083 93
		Loans due and incomplete.....	33,566 75
		Sundry ledger accounts.....	101 94
Total assets.....	\$600,749 76	Total liabilities.....	\$600,749 76

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$30,091 11	Overdrafts and bills payable.....	\$1,100 00
Installment shares, dues.....	54,042 81	Loans on mortgages and shares...	169,393 59
Paid-up and prepaid shares, dues	82,300 00	Interest paid.....	287 30
Interest.....	39,840 15	Dues repaid, installment shares...	44,078 23
Fines.....	8 70	Profits repaid, installment shares...	14,515 98
Fees.....	527 75	Paid-up and prepaid shares, capital	42,900 00
Loans repaid.....	120,800 00	Paid-up and prepaid shares, dividends.....	11,885 43
Overdrafts and bills payable.....	4,500 00	Advances, ledger accounts.....	5,315 62
Advances repaid, ledger accounts	5,012 49	Salaries.....	2,400 00
		Taxes.....	468 77
		Other expenses.....	631 58
		Balance, cash in office and bank...	44,146 51
Total receipts.....	\$337,123 01	Total disbursements.....	\$337,123 01

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 9.42 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 113. WHITTIER.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 113 North Greenleaf Avenue, Whittier.

(Incorporated March 29, 1920.)

W. H. KIMBALL, Secretary.

M. ORBAN, JR., President.

Fiscal year ended December 31, 1922.

No. of series, 5.

No. of members and investors, 347.

No. of shares, 3947.

Assets.		Liabilities.	
Loans, on mortgages.....	\$311,800 00	Guarantee stock, capital.....	\$100,000 00
Arrearages, on shares.....	843 50	Guarantee stock, surplus.....	1,100 00
Cash, in office, \$132.72; in bank, \$22,369.88.....	22,502 60	Installment shares, dues.....	20,364 00
Furniture and fixtures.....	995 46	Installment shares, profits.....	1,298 91
		Investment certificates, principal..	198,066 80
		Investment certificates, dividends..	4,714 52
		Advance payments.....	1,767 00
		Reserve and undivided profits.....	5,380 76
		All other liabilities, dividends un- paid.....	3,449 57
Total assets.....	\$336,141 56	Total liabilities.....	\$336,141 56

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$8,367 01	Overdrafts and bills payable.....	\$22,000 00
Guarantee stock.....	24,300 00	Loans on mortgages and shares.....	149,550 00
Installment shares, dues.....	16,356 50	Interest paid.....	59 33
Investment certificates.....	170,203 75	Dividends on guarantee stock.....	5,183 00
Interest.....	20,835 15	Dues repaid, installment shares..	1,477 50
Fines.....	8 50	Profits repaid, installment shares..	15 93
Fees.....	1,459 00	Investment certificates, principal..	63,497 05
Loans repaid.....	10,150 00	Investment certificates, dividends..	5,331 41
Overdrafts and bills payable.....	22,000 00	Salaries.....	3,328 00
All other receipts, special reserve..	2,863 50	Taxes.....	151 78
		Other expenses.....	2,900 86
		All other disbursements, office fix- tures.....	545 95
		Balance, cash in office and bank..	22,502 60
Total receipts.....	\$276,543 41	Total disbursements.....	\$276,543 41

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
1.....	30	\$15 00	\$16 37	\$16 15
2.....	24	12 00	12 88	12 73
3.....	18	9 00	9 50	9 41
4.....	12	6 00	6 22	6 18
5.....	6	3 00	3 06	3 04

No. 114. WHITTIER.

WHITTIER BUILDING AND LOAN ASSOCIATION.

P. O. address, 116 West Philadelphia Street, Whittier.

(Incorporated October 25, 1920.)

M. R. ALLEN, Secretary.

WALLACE GREGG, President.

Fiscal year ended December 31, 1922.

No. of series, none.

No. of members and investors, 233.

No. of shares, 700.

Assets.		Liabilities.	
Loans, on definite contract.....	\$243,146 73	Guarantee stock, capital.....	\$70,000 00
Cash, in office, \$191.23; in bank, \$18,626.02.....	18,817 25	Investment certificates, principal..	154,652 70
Furniture and fixtures.....	910 37	Investment certificates, dividends..	3,861 04
Other assets, revenue stamps.....	53 78	Reserve and undivided profits.....	2,834 48
		Loans due and incomplete.....	31,579 91
Total assets.....	\$262,928 13	Total liabilities.....	\$262,928 13

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$6,934 58	Loans on mortgages and shares....	\$154,551 05
Guarantee stock.....	44,000 00	Dividends on guarantee stock....	4,900 00
Investment certificates.....	115,970 95	Investment certificates, dividends..	3,918 64
Interest.....	16,717 92	Salaries.....	787 50
Fines.....	3 65	Taxes.....	307 24
Fees.....	1,807 00	Other expenses.....	3,349 04
Loans repaid.....	32,150 27	All other disbursements, office fix- tures.....	953 65
		Balance, cash in office and bank..	18,817 25
Total receipts.....	\$187,584 37	Total disbursements.....	\$187,584 37

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues, 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

No. 115. WILMINGTON.

WILMINGTON MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 405 Canal Avenue, Wilmington.

(Incorporated September 23, 1920.)

O. W. HODGKINSON, Secretary.

E. OPP, President.

Fiscal year ended June 30, 1923.

No. of series, none.

No. of members and investors, 96.

No. of shares, 417.

Assets.		Liabilities.	
Loans, on definite contract.....	\$72,873 28	Guarantee stock, capital.....	\$39,750 00
Cash, in bank.....	53,998 90	Guarantee stock, surplus.....	1,705 00
Furniture and fixtures.....	740 34	Installment shares, dues.....	269 28
		Installment shares, profits.....	14 25
		Investment certificates, principal..	47,580 01
		Investment certificates, dividends..	272 40
		Reserve and undivided profits.....	472 31
		Loans due and incomplete.....	37,549 27
Total assets.....	\$127,612 52	Total liabilities.....	\$127,612 52

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$2,217 64	Loans on mortgages and shares....	\$42,521 53
Guarantee stock.....	34,450 00	Dividends on guarantee stock.....	933 55
Installment shares, dues.....	184 25	Dues repaid, installment shares....	325 20
Investment certificates.....	85,598 63	Profits repaid, installment shares..	14 25
Interest.....	1,646 23	Investment certificates, principal..	37,746 22
Fees, loan.....	888 00	Investment certificates, dividends..	272 40
Loans repaid.....	10,793 93	Taxes.....	28 00
All other receipts, stock premium..	1,705 00	Other expenses.....	821 03
		All other disbursements, office fix- tures.....	822 60
		Balance, cash in office and bank..	53,998 90
Total receipts.....	\$137,483 68	Total disbursements.....	\$137,483 68

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.



APPENDIX No. 2.

Showing the Assets and Liabilities of 13 new associations that have
been in operation less than six months.

NOT INCLUDED IN TABULATIONS.



BERKELEY.

BERKELEY GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, 2045 Shattuck Avenue, Berkeley.

(Licensed January 9, 1923)

F. R. PEAKE, Secretary.

PERRY T. TOMPKINS, President.

Term ended June 30, 1923.

No. of series, none.

No. of members and investors, 148.

No. of shares, 1000.

Assets.		Liabilities.	
Loans, on definite contract.....	\$198,183 59	Guarantee stock, capital.....	\$61,475 00
Cash, in bank.....	13,803 67	Guarantee stock, surplus reserve..	2,937 30
Furniture and fixtures.....	538 77	Installment shares, dues.....	6,106 87
Other assets.....	226 73	Installment shares, profits.....	99 81
		Paid-up and prepaid shares, capital	4,100 00
		Paid-up and prepaid shares, divi-	
		dends.....	36 66
		Investment certificates, principal..	76,902 41
		Investment certificates, dividends..	1,332 46
		Loans due and incomplete.....	55,855 54
		Sundry ledger accounts, escrows..	3,187 50
		All other liabilities, unearned in-	
		terest.....	719 21
Total assets.....	\$212,752 76	Total liabilities.....	\$212,752 76

FULLERTON.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 107 West Commonwealth Street, Fullerton.

(Licensed January 19, 1923.)

H. L. PARRY, Secretary.

L. L. LOSTUTTER, President.

Term ended June 30, 1923.

No. of series, none.

No. of members and investors, 174.

No. of shares, 2130.

Assets.		Liabilities.	
Loans, on mortgages.....	\$110,200 00	Guarantee stock, capital.....	\$93,000 00
Cash, in bank.....	4,819 98	Guarantee stock, surplus reserve..	985 00
Furniture and fixtures.....	983 74	Installment shares, dues.....	499 50
		Investment certificates, principal..	4,129 80
		Reserve and undivided profits.....	839 02
		Loans due and incomplete.....	16,550 40
Total assets.....	\$116,003 72	Total liabilities.....	\$116,003 72

GLENDALE.

GOLDEN STATE BUILDING AND LOAN ASSOCIATION.

P. O. address, 104 East Broadway, Glendale.

(Licensed January 16, 1923.)

CHAS. N. ELDER, Secretary.

DAN CAMPBELL, President.

Term ended June 30, 1923.

No. of series, none.

No. of members and investors, 136.

No. of shares, 500.

Assets.		Liabilities.	
Loans, on definite contract.....	\$114,922 50	Guarantee stock, capital.....	\$40,350 00
Cash, in bank.....	56,297 72	Guarantee stock, surplus reserve.....	5,000 00
Furniture and fixtures.....	3,300 00	Investment certificates, principal.....	79,528 54
		Reserve and undivided profits.....	480 24
		Loans due and incomplete.....	48,969 51
		Sundry ledger accounts.....	191 93
Total assets.....	\$174,520 22	Total liabilities.....	\$174,520 22

HUNTINGTON BEACH.

NATIONAL BUILDING AND LOAN ASSOCIATION.

P. O. address, P. O. Box E, Huntington Beach.

(Licensed January 5, 1923.)

JOHN I. HINKLE, Secretary.

CLARK DILLEY, President.

Term ended June 30, 1923.

No. of series, none.

No. of members and investors, 94.

No. of shares, 1000.

Assets.		Liabilities.	
Loans, on definite contract.....	\$31,297 73	Installment shares, dues.....	\$17,554 50
Arrearages, on shares.....	291 25	Paid-up and prepaid shares, capital.....	6,700 00
Cash, in bank.....	2,488 71	Overdrafts and bills payable.....	5,500 00
Furniture and fixtures.....	548 67	Reserve and undivided profits.....	1,077 82
		Loans due and incomplete.....	3,794 04
Total assets.....	\$34,626 36	Total liabilities.....	\$34,626 36

LOS ANGELES.

AMERICAN BUILDING AND LOAN ASSOCIATION.

P. O. address, 228 South Spring Street, Los Angeles.

(Incorporated September 27, 1922.)

S. E. BEACH, Secretary.

E. H. HERRICK, President.

Term ended June 30, 1923.

No. of series, none.

No. of members and investors,

No. of shares,

Assets.		Liabilities.	
Loans, on definite contract, \$10,551.35; on shares, \$62.00.....	\$10,613 35	Guarantee stock, subscriptions.....	\$5,000 00
Cash, in bank.....	1,153 03	Installment shares, dues.....	5,263 56
Furniture and fixtures.....	169 59	Reserve and undivided profits.....	176 88
Advances, ledger accounts.....	1 19	Loans due and incomplete.....	1,496 72
Total assets.....	\$11,937 16	Total liabilities.....	\$11,937 16

LOS ANGELES.

ANGELUS BUILDING AND LOAN ASSOCIATION.

P. O. address, 3706 Whittier Boulevard, Los Angeles.

(Licensed March 14, 1923.)

W. T. MOORE, Secretary.

P. A. CASADY, President.

Term ended June 30, 1923.

No. of series, none.

No. of members and investors, 154.

No. of shares, 5929.

Assets.		Liabilities.	
Loans, on mortgages.....	\$13,500 00	Guarantee stock, capital.....	\$5,000 00
Cash, in bank.....	1,250 14	Installment shares, dues.....	2,535 59
Furniture and fixtures.....	1,605 25	Paid-up and prepaid shares, capital.....	1,000 00
		Overdrafts and bills payable.....	3,000 00
		Reserve and undivided profits.....	105 61
		Loans due and incomplete.....	4,697 48
		All other liabilities.....	16 80
Total assets.....	\$16,355 39	Total liabilities.....	\$16,355 39

PASADENA.

CROWN BUILDING AND LOAN CORPORATION.

P. O. address, 34 North Marengo Avenue, Pasadena.

(Licensed February 10, 1923.)

LEE C. REED, Secretary.

JAMES A. NELSON, President.

Term ended June 30, 1923.

No. of series, none.

No. of members and investors, 25.

No. of shares, 500.

Assets.		Liabilities.	
Loans, on definite contract.....	\$71,815 43	Guarantee stock, capital.....	\$50,000 00
Cash, in bank.....	18,983 45	Investment certificates, principal.....	21,095 85
Furniture and fixtures.....	532 15	Reserve and undivided profits.....	257 01
Advances, ledger accounts.....	81 23	Loans due and incomplete.....	19,809 34
		Sundry ledger accounts.....	250 06
Total assets.....	\$91,412 26	Total liabilities.....	\$91,412 26

REDONDO BEACH.

AMERICAN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, American Bank Building, Redondo Beach.

(Licensed April 14, 1923.)

DONALD L. SEATON, Secretary.

J. B. FERGUSON, President.

Term ended June 30, 1923.

No. of series, none.

No. of members and investors, 54.

No. of shares, 1080.

Assets.		Liabilities.	
Loans, on mortgages.....	\$23,641 60	Guarantee stock, capital.....	\$26,300 00
Cash, in bank.....	10,715 10	Guarantee stock, surplus reserve.....	1,755 00
Furniture and fixtures.....	197 60	Installment shares, dues.....	750 00
Other assets.....	973 62	Investment certificates, principal.....	1,200 00
		Investment certificates, dividends.....	2 22
		Loans due and incomplete.....	5,113 18
		All other liabilities.....	407 52
Total assets.....	\$35,527 92	Total liabilities.....	\$35,527 92

RICHMOND.

CALIFORNIA GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, 420 Macdonald Avenue, Richmond.

(Licensed March 5, 1923.)

IRA R. VAUGHN, Secretary.

W. T. HELMS, President.

Term ended June 30, 1923.

No. of series, none.

No. of members and investors, 177.

No. of shares, 4335.

Assets.		Liabilities.	
Loans, on definite contract.....	\$37,010 85	Guarantee stock, capital.....	\$5,400 00
Cash, in bank.....	1,875 77	Guarantee stock, surplus reserve..	345 68
Furniture and fixtures.....	969 50	Installment shares, dues.....	6,432 50
		Investment certificates, principal..	1,370 00
		Overdrafts and bills payable.....	21,000 00
		Loans due and incomplete.....	5,307 94
Total assets.....	\$39,856 12	Total liabilities.....	\$39,856 12

SACRAMENTO.

CAPITAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1010 Eighth Street, Sacramento.

(Licensed February 15, 1923.)

H. S. WANZER, Secretary.

ALDEN ANDERSON, President.

Term ended June 30, 1923.

No. of series, none.

No. of members and investors, 134.

No. of shares, 750.

Assets.		Liabilities.	
Loans, on definite contract.....	\$85,912 50	Guarantee stock, capital.....	\$15,000 00
Cash, in bank.....	14,572 60	Investment certificate, principal..	75,825 25
		Reserve and undivided profits.....	48 04
		Loans due and incomplete.....	9,611 81
Total assets.....	\$100,485 10	Total liabilities.....	\$100,485 10

SAN FRANCISCO.

SAN FRANCISCO BUILDING AND LOAN ASSOCIATION.

P. O. address, 1436 Quesada Avenue, San Francisco.

(Licensed May 5, 1923.)

D. A. STEINBAUGH, Secretary.

F. H. ROBERTS, President.

Term ending June 30, 1923.

No. of series, none.

No. of members and investors, 19.

No. of shares, 250.

Assets.		Liabilities.	
Loans, on definite contract.....	\$58,533 19	Guarantee stock, capital.....	\$15,000 00
Cash, in bank.....	2,945 60	Investment certificates, principal..	34,663 91
		Reserve and undivided profits.....	413 37
		Loans due and incomplete.....	11,391 51
		Sundry ledger accounts.....	10 00
Total assets.....	\$61,478 79	Total liabilities.....	\$61,478 79

SAN MATEO.

PENINSULA BUILDING AND LOAN ASSOCIATION.

P. O. address, 220 Second Avenue, San Mateo.

(Licensed December 19, 1922.)

E. S. IRVING, Secretary.

P. A. OLIVER, President.

Term ended June 30, 1923.

No. of series, none.

No. of members and investors, 36.

No. of shares, 1307.

Assets.		Liabilities.	
Loans, on definite contract.....	\$33,826 60	Guarantee stock, capital.....	\$25,710 00
Cash, in bank.....	809 69	Guarantee stock, surplus reserve..	3,147 18
Furniture and fixtures.....	488 32	Installment shares, dues.....	1,512 00
		Installment shares, profits.....	24 63
		Investment certificates, principal..	300 00
		Loans due and incomplete.....	4,430 80
Total assets.....	\$35,124 61	Total liabilities.....	\$35,124 61

SANTA ANA.

SANTA ANA BUILDING AND LOAN ASSOCIATION.

P. O. address, 111 West Third Street, Santa Ana.

(Licensed April 4, 1923.)

COTTON MATHER, Secretary.

L. L. LOSTUTTER, President.

Term ended June 30, 1923.

No. of series, none.

No. of members and investors, 135.

No. of shares, 1664.

Assets.		Liabilities.	
Loans, on mortgages.....	\$66,400 00	Guarantee stock, capital.....	\$54,400 00
Cash, in bank.....	17,419 81	Guarantee stock, surplus reserve..	173 50
Furniture and fixtures.....	719 82	Installment shares, dues.....	277 50
		Investment certificates, principal..	375 00
		Reserve and undivided profits....	757 13
		Loans due and incomplete.....	28,556 50
Total assets.....	\$84,539 63	Total liabilities.....	\$84,539 63

FOREIGN ASSOCIATION.

SALT LAKE CITY, UTAH.

WESTERN LOAN AND BUILDING COMPANY.

Address, 45-49 East First South Street, Salt Lake City.

(Incorporated April, 1892.)

H. M. H. LUND, Secretary.

R. W. MADSEN, President.

No. of series, 172.

No. of shareholders, 22,819.

No. of shares, 416,085.

Assets.		Liabilities.	
Loans:		Reserve fund, capital.....	\$500,000 00
On real estate.....	\$8,699,505 00	General fund, capital.....	250,000 00
On shares.....	224,960 72	General fund, reserve.....	178,719 53
On contracts.....	554,637 00	Reserve fund, surplus.....	26,795 90
Total.....	\$9,479,102 72	Installment shares:	
Less repayments.....	2,222,958 46	"C".....	\$3,494 92
Net loans.....	\$7,256,144 26	"CC".....	201,451 75
Cash, in office.....	31,826 75	"E".....	396,930 51
Cash, in banks.....	532,921 95	"F".....	3,711,307 14
Real estate.....	7,250 00	"H".....	770,265 55
Advances, foreclosure.....	61,222 70	Savings stock.....	5,083,449 87
Advances for insurance and taxes.....	26,071 56	Extra payment stock.....	764,163 70
Sundry accounts.....	20,615 49	"D" stock, full paid.....	331,340 09
Total assets.....	\$7,936,052 71	"B" stock, prepaid.....	67,200 00
		Sundry ledger accounts.....	318,059 63
		Wyoming suspense.....	50,645 17
		Unpaid coupons "D".....	1,607 04
		Unapportioned earnings.....	675 00
			363,396 78
		Total liabilities.....	\$7,936,052 71

CALIFORNIA BUSINESS.

Assets.		Liabilities.	
Mortgage loans, face value.....	\$2,269,065 00	Installment shares:	
Contract loans.....	156,345 00	"CC" dues paid.....	\$26,985 58
Total.....	\$2,425,410 00	"EE" dues paid.....	7,316 30
Less repayments.....	327,112 08	"E" dues paid.....	96,307 32
Net value.....	\$2,098,297 92	"F" dues paid.....	417,624 33
Real estate, cost.....	3,152 27	"H" dues paid.....	83,925 19
Total assets.....	\$2,101,450 19	Total liabilities.....	\$632,158 72

Number of shareholders in California.....	4,716
Number of borrowers.....	810
Number of loans in force.....	821
Number of loans on deposit.....	252
Face value of same.....	\$719,075 00
Less repayments.....	198,975 00
Net value.....	\$520,100 00
Net value required by law.....	\$50,000 00

GENERAL LAWS GOVERNING BUILDING AND LOAN ASSOCIATIONS.

CIVIL CODE.

TITLE XVI.

BUILDING AND LOAN ASSOCIATIONS.

Section	633.	Formation, powers, and organization.
	634.	Capital stock.
	635.	Retiring free shares.
	636.	Maturity of stock.
	637.	Loans—Prohibitions—Penalties.
	638.	Interest—Securities—Repayment of loans.
	639.	Arrears in payments—Default—Forfeitures.
	640.	Purchase of real estate.
	641.	Profits and losses.
	642.	Withdrawals.
	642a.	Delayed withdrawals and maturities.
	643.	Membership.
	644.	State supervision and control.
	645.	Annual report.
	646.	Foreign corporations—Deposit by.
	647.	Investment in and loans upon bonds.
	647a.	Consolidation of associations.
	648.	Definition of building and loan association.
	648a.	Formation with or without capital stock.

633. Building and loan associations as hereinafter in this title defined, shall have power to receive money and accumulate funds to be loaned, and to loan the same to their shareholders, investors and others; to permit shareholders and investors to withdraw part or all of their payments, investments or stock deposits, and to prescribe the terms and conditions of such withdrawal; to cancel shares of stock, the payments on which have been withdrawn; to receive money and to execute certificates therefor, which must specify the date, amount, rate of interest, and when the principal and interest are payable, and also the withdrawal value thereof at the end of each year; to borrow money for the purpose of making loans and of paying withdrawals and maturities; and shall have such further powers as may be specifically set forth under this title; *provided, however,* that no such association shall, at any time, have or carry upon its books, for any member or investor, any demand, commercial or checking account or any credit to be withdrawn upon the presentation of any negotiable check or draft. Every such corporation hereafter formed, in setting forth the purposes for which it is formed, shall state, in its articles of incorporation, that it is formed to encourage industry, frugality, home building, and savings among its shareholders and members; the accumulation of savings; the loaning to its shareholders and members of the moneys or funds so accumulated, with the profits and earnings thereon, and the repayment to each of his savings and profits, whenever they have accumulated to the full par value of the shares, or at any time when he shall desire the same or when the corporation shall desire to repay the same, as it may be provided in the by-laws; and shall also state that it is formed for all the purposes specified in this title. (In effect August 11, 1913.)

634. The capital of every such corporation shall be divided into shares of the matured or par value of one hundred or two hundred dollars each, as provided by the articles of incorporation, and shall be paid in by the subscribers in the manner provided by the by-laws. All such payments shall be called dues. Certificates shall be issued to each shareholder on the first payment of dues by him. Shares pledged as security for the payment of a loan shall be called pledge shares, and all others, free shares. All shares matured and surrendered or cancelled, shall become the property of the corporation and may be reissued. The capital shall consist of the accumulated dues together with the apportioned profits of the corporation, and shall be accumulated by the issuance of shares in "installment" form and, where the by-laws shall so provide, in any or all of the following forms, viz: "full paid," "pass book or juvenile," and "guarantee."

(a) Installment shares shall be either "serial" or "permanent" in form. When issued in "serial" form the periodical dues on shares in each series shall commence with the date of the issue of such series and the holder must pay such dues and such amounts per share and at such times as the by-laws may provide, and such payments must continue on each share until, with the profits allotted thereto, it reaches its matured value or is withdrawn or cancelled. On all such issues the dividends shall be apportioned or credited equally to each share in each series. No share of a prior series shall be issued after the issue of shares in a new series, except by way of transfer. Shares issued in "permanent" form may be issued at any time and the dividends thereon may be credited in the pass books of the members. Shares of either form may be issued in "classes" with a different periodical payment for each class designation, to be specified in the by-laws, and shall be issued with full participation in the profits subject to apportionment as dividends.

(b) Full paid shares shall be shares upon which a single payment of dues amounting to one hundred or two hundred dollars per share shall be paid at the time of subscription and upon which the holder shall be entitled to either a full participation in the net profits or to an agreed rate of dividends not exceeding six per cent per annum, payable semi-annually in cash, to be specified in the body of the certificate issued. All such shares may be issued in separate classes as to participation, under regulations to be provided in the by-laws and which must be fully set forth in or upon each certificate issued.

(c) Pass books or juvenile shares are shares which shall participate in the apportionment of net profits and be credited therewith at a rate not less than seventy-five nor more than ninety per centum of the rate apportioned to installment shares, as the by-laws shall determine, and upon which the dues may be paid in at such times and in such amounts as the holder thereof may elect until said shares reach their matured value or are withdrawn. Such shares shall be withdrawable under rules to be provided in the by-laws and fully set forth in the pass books issued. The matured value of this class of shares shall not exceed in volume twenty-five per centum of the matured value of all other shares in force. No membership fee, fine or forfeiture shall be chargeable against such shares.

(d) Guarantee stock shall be stock, provided by the by-laws, to be set apart and sold as a fixed, permanent or guarantee capital. When any such stock has been once so set apart, sold and issued, it shall there-

after remain as a fixed, permanent and guarantee capital, and shall be subjected to all the conditions and liabilities attaching to the paid in capital stock of other classes of corporations. Such guarantee stock shall protect and guarantee all other stockholders and creditors against any loss, and when once paid it must be kept unimpaired.

(e) Every corporation specified in this title issuing installment or full paid investment certificates, or both, shall at all times have issued and fully paid for, either an amount of guarantee capital stock, or permanent non-withdrawable capital stock, or both such guarantee capital stock and permanent non-withdrawable capital stock, or a reserve fund equal to ten per cent of the aggregate amount of its liability on its said installment investment certificates and full paid up investment certificates; *provided, however*, that the aggregate of guarantee capital stock, or permanent non-withdrawable capital stock, or both such guarantee capital stock and permanent non-withdrawable capital stock, or a reserve fund, of every building and loan association issuing installment or full paid investment certificates, or both, must equal the following percentages of its investment certificate liabilities:

1. Ten per centum of any amount up to and including one million dollars.

2. Seven and one-half per centum of any amount in excess of one million dollars, up to and including two million dollars.

3. Five per centum of any amount in excess of two million dollars, up to and including five million dollars.

(f) Corporations specified in this title, issuing guaranteed stock, may provide in their by-laws that a majority of the board of directors shall be selected from the holders of such stock.

(g) Every such corporation shall also have power, by its by-laws, to charge an entrance or withdrawal fee, for each share of stock it may issue, not exceeding one dollar on each share, and also to charge a transfer fee, not exceeding ten cents on each share, all of which fees shall be accounted for by the corporation like other funds of the association. No other fee, charge or deduction shall ever be made or permitted to be made against any shareholder, or against any of his shares hereafter issued, or the dues paid in thereon for the purpose of creating a fund to be used in the payment of current or running expenses. (In effect August 8, 1915.)

635. The directors may in their discretion, under the regulations prescribed by the by-laws, retire any free shares of stock, other than those of the guarantee stock, by enforcing the withdrawal thereof, but whenever the withdrawal of any shares is to be enforced, the holders thereof must be paid the amount actually paid in, and the full amount of earnings at the date of retirement; *provided*, that shares of installment stock shall not be forced out until after they shall have become four years old.

636. When any stock shall have reached its matured value, payment of dues thereon shall cease. Borrowing stockholders whose loans are fully paid shall have their securities released and returned to them. Holders of free shares of stock shall be paid the matured value thereof out of the funds of the corporation with interest at such rate as the by-laws shall provide, from the time the board of directors shall declare such shares to have been matured, until paid; but at no time shall more than one-half of the receipts of the corporation be applicable to the

payment of matured shares without the consent of said board. The order of the payment of matured shares, if not otherwise determined by the by-laws, shall be in the numerical order of issuance.

637. Loans may be made upon the "mutual plan" or upon the "definite contract plan." Loans made upon the mutual plan shall be accompanied by a pledge of shares having a matured or par value equal to the face of the loan. Definite contract loans shall be repayable in a definite number of equal periodical installments, to be named in the note or obligation, each in an amount sufficient for the aggregate of all to repay the principal of the loan together with interest on the unpaid periodical balances, within the time and at the rate agreed upon. It shall be unlawful for any director or officer of any corporation governed by this title, directly or indirectly, for himself, or as a partner or agent for others, to borrow any of the funds of such corporation, and any officer or director violating the provisions of this section shall be guilty of a felony. Any officer or director of any such corporation who consents on behalf of such corporation to make a loan to any officer or director of such corporation shall be guilty of a felony, and shall also be personally liable to the corporation for the full amount thereof. It shall be unlawful for any building and loan association, corporation or society operating under the provisions of this title to loan any of its funds upon any of its own guarantee stock or upon its permanent non-withdrawal capital stock as security. Any officer or director of an association who shall make any such loan for and on behalf of any association shall be personally liable to the corporation for the full amount thereof, and shall also be deemed guilty of a felony. It shall be unlawful for any building and loan association, corporation or society, operating under the provisions of this title, to loan any of its funds upon the security of, or to invest any of its funds in any mining shares or mining stocks, or in the stocks or bonds of any corporation, other than in this title provided; and any officer or director who, on behalf of any such corporation, shall make any such loan or investment, or who shall consent thereto, shall be personally liable to the corporation for the whole amount of any such loan or investment, and shall also be guilty of a felony. (In effect August 11, 1913.)

638. For every loan made a note or obligation, expressing and setting forth the exact rate of interest, must be executed by the borrower, secured by a first mortgage or deed of trust upon unencumbered real estate having an appraised value of not less than twenty-five per cent in excess of the face of the loan, except such loans as may be made upon the security of bonds specified in section six hundred forty-seven; or in lieu of a mortgage or deed of trust, loans to the extent of not exceeding ninety per cent of the then withdrawable value, may be made upon the pledge of free shares or certificates as security for their repayment. The board of directors may from time to time fix the rate of interest to be charged on loans. A borrower may at any time repay his loan together with interest or arrears due thereon and upon the surrender of the shares, or certificate pledged as security therefor. (In effect July 27, 1917.)

639. Whenever any non-borrowing member shall be six months in arrears in the payment of his dues upon free shares, the secretary may give him notice thereof in writing, and a statement of his arrearages, by mailing the same to him at his last post-office address given by him

to the association; and if he shall not pay all arrearages within two months thereafter, the board of directors may, at their option, declare his shares forfeited, and at the time of such forfeiture, the withdrawal value thereof shall be determined and stated, and the defaulting member shall be entitled to withdraw the same without interest, upon such notice as shall be required of a withdrawing shareholder. Whenever a borrower shall be three months in arrears in the payment of his dues or interest or loan installments, the whole loan shall become due at the option of the board of directors, and they may proceed to enforce collection upon the securities held by the association. The withdrawal value, at the time of exercising such option, of all shares pledged as collateral security, shall be applied to the payment of the loan, and said shares from that time shall be deemed surrendered to the association and canceled.

640. Any such association may purchase at any sale, public or private, any real estate upon which it may have a mortgage, judgment, lien, or other incumbrance, or in which it may have an interest, and may sell, lease, or mortgage the same at pleasure to any person or persons.

641. Profits and losses shall be apportioned at least annually, and shall be apportioned to all shares in each class at the time of such apportionment, according to the actual or book value thereof. If the guarantee capital herein provided for if any there be, together with the reserve fund, or if the reserve fund, where there be no guarantee capital, shall not equal five per cent of the outstanding loans at the time of each apportionment of profits, the directors shall set aside, as a reserve fund, not less than five per cent of the net profits accruing since the last prior apportionment, and shall continue so to do until said fund shall amount to at least five per cent of the loans in force, at which figure said fund shall thereafter be maintained. Said reserve fund shall at all times be available to meet losses arising from any source not heretofore provided to be assumed by the guarantee capital. Every such corporation having a paid-in guarantee capital stock, may provide in their by-laws, that an amount not exceeding one per cent per annum on the average loans in force, shall be set aside from and out of the net profits, at each annual distribution thereof, or a proportionate amount at each semi-annual distribution, from which to declare dividends on and provide a reserve fund that shall be specially applicable thereto. At least one-tenth of the amount so set aside shall be carried to such reserve fund until the same shall amount to at least twenty-five per cent of the paid-in guarantee stock; *provided, however*, that no guarantee stock association with stock and reserve equalling the amount required by law need maintain a reserve in excess of fifty thousand dollars. (In effect July 29, 1921.)

642. A stockholder or investor, desiring to withdraw from any such corporation or to surrender a part or all of his stock, or investment certificate, may do so by giving thirty days' notice, in writing, of his intention or desire so to do. On the expiration of such notice, he is entitled to receive the full amount paid in upon the stock or investment certificate surrendered, exclusive of the entrance or withdrawal fee, together with such proportion of the earnings thereon as the by-laws may provide, or as may be fixed by the board of directors; but not more than one-half of the monthly receipts in any one month must be applied

to withdrawals for that month, without the consent of the board of directors, and no stockholder must be permitted to withdraw whose stock is pledged to the corporation as security for a loan, until such loan is fully paid. All withdrawals must be paid in succession in the order that the notices of intention are given. Whenever the demands of withdrawing stockholders or investors exceed the money applicable to their payment, the notices of intention to withdraw must be registered in the order of filing and payments thereon must be made in succession, in order that such notices were filed and registered. The board of directors may permit the withdrawal of a part of the accumulations to the credit of a stockholder or member, on shares of installment stock not issued in serial form, without thereby reducing the number of shares held by him.

642a. Whenever an application for withdrawal of free shares or certificates shall have been on file, or the payment of matured shares demanded, and either shall have remained unpaid for a period of one year, all the receipts of the association from dues, interest, premium, loans repaid, and the proceeds of all other investments, shall, after the payment of expenses and general indebtedness, be applied toward the payment of withdrawals and maturities; and the board of directors or the official vested by law with powers of state supervision and license may direct that such payments shall be made upon a ratable and proportionate basis. Whenever such applications or demands, whether heretofore or hereafter made, have been on file and remain unpaid in whole or in part for more than two years the official vested by law with powers of state supervision and license, may in his discretion forthwith take possession of the property and business of such association, and retain such possession until its affairs be finally liquidated in the manner provided by law for the liquidation of associations by him. (In effect August 8, 1915.)

643. Any person of full age and sound mind may become a member of an association by taking one or more shares therein and subscribing to the by-laws, and annexing to his signature his post-office address. A minor may hold shares in the name of a parent, guardian, or next friend, as trustee. The shares of stock in any such corporation held by any person, to the extent of one thousand dollars, shall be exempt from execution.

644. All building and loan associations, as in this title defined, doing business in this state, shall be under the supervision and control of such official or officials as are by law vested therewith; and except in the manner provided in this title, no corporation, firm, or association shall conduct or carry on the business of accumulating the savings of its shareholders, members, or investors, and loaning such accumulations to them, in the manner of building and loan associations.

645. Every association organized under the provisions of this title, and every other association doing a similar business, shall annually make a full report, in writing, of the affairs and condition of such corporation, within thirty days after its annual meeting, to the official or officials vested with powers of state supervision and license. Such reports shall be verified by the oath of the officers making the same, and a copy of the same shall be delivered to every stockholder, from the office of the corporation, who may call for such report. Every association shall make any further reports which the said official or

officials may require, and in such form and as to such matters relating to the conduct of the business of the association as such official or officials may designate. Any wilfully false statement in making and verifying said report shall be perjury. Any such association which shall fail to furnish the said official or officials any such report required, within thirty days after demand, shall forfeit the sum of ten dollars per day for every day such report shall be delayed or withheld, which may be recovered in an action brought by the attorney general in the name of the people of this state; and all moneys so recovered shall be paid to the treasurer of this state, who shall pay the same into such fund as may be provided by law, for the purposes of the official or officials vested with power of supervision and license.

646. Every building and loan association, and every other corporation, association or society organized under and by virtue of the laws of any other state or territory or of any foreign country, for the purpose of conducting and carrying on a business of a character similar to that authorized by this title, or whose by-laws, rules, prospectus, contracts or methods of business provide for the conducting or carrying on the business of accumulating the periodical payments or savings of its shareholders, members or investors in the manner of building and loan associations, or as authorized and provided in this title, desiring to enter the State of California for the transaction of business or for selling its bonds, debentures, certificates, shares of stock, shares of membership, contracts, or other similar securities, must first comply with the requirements of sections four hundred five and four hundred eight of the Civil Code and immediately thereafter deposit with the official vested by law with state supervision and license not less than fifty thousand dollars in lawful money of the United States or in bonds of the United States or of the State of California, or of any county, municipality or school district of said state, or of any public utility corporation, or of any irrigation district in said state, the bonds issued by which district are legal investments for savings banks or any notes or bonds secured by mortgage or deed of trust payment of which is guaranteed by a policy of mortgage insurance, or mortgage participation certificates, issued by a mortgage insurance company in accordance with the provisions of chapter eight, title two, part four of division first of the Civil Code or in lieu thereof promissory notes secured by first mortgages or deeds of trust upon real estate located within this state, satisfactory to the official vested by law with state supervision and license of building and loan associations, all duly assigned or endorsed in blank, to be held by the said official as a guarantee fund for the protection and indemnity of residents of the State of California who shall invest in any of its bonds, debentures, shares, contracts, agreements or other securities, or with whom it shall do business.

It must also procure from the official vested by law with state supervision and license of building and loan associations, the license provided for building and loan and similar corporations and associations, paying the statutory fee therefor before entering upon the transaction of business, and annually renew the same; *provided, however*, that the official or officials, vested by law with state supervision and license of building and loan associations may, before issuing license to any building and loan association, or other corporation, organized under and by virtue of the laws of any other state or territory, or of any foreign country,

doing a business which would properly place it under the supervision of the state building and loan commission, require such corporation, or corporations, to so modify or change their contracts, certificates of membership shares, or stock that they will conform in all respects to the requirements of associations organized within the State of California; and shall likewise conform in all other respects to the provisions of sections six hundred thirty-three to six hundred forty-eight *a* of the Civil Code of the State of California.

With the consent of the said official vested by law with state supervision and license any of the securities deposited as herein provided may be withdrawn at any time upon the substitution and deposit of others of form and character herein specified and of like or greater net value, so long as the aggregate net convertible value of all equals or exceeds the amount named herein. The fund thus created is not to be foreclosed or realized upon except for the liquidation of a final judgment in favor of residents of California who were investors in any of the above mentioned securities of such foreign company, corporation or association, and then only after certified proof thereof has been filed with the custodian.

Except as above provided, securities deposited as herein specified shall not be withdrawn until satisfactory proof of the liquidation of all liabilities to residents of California, approved by the official vested by law with state supervision and license, shall be filed with the custodian, when all may then be withdrawn.

Any person or persons who shall be found in the state, as principal, agent, solicitor, or in any other capacity, soliciting or conducting the business of selling, disposing of, or taking or soliciting subscriptions for the sale of any of the forms of bonds, debentures, shares, contracts, agreements or other securities of any such foreign company, corporation or association which has not complied with all the requirements of this section shall be deemed guilty of a misdemeanor punishable, upon conviction, by a fine of not less than one hundred nor more than one thousand dollars or by imprisonment in the county jail for not less than one nor more than twelve months, or by both such fine and imprisonment. (In effect August 17, 1923.)

647. Any building and loan association may invest in or loan upon bonds of the United States, of the State of California, or of any county, municipality or school district of said state, or of any public utility corporation, and may also invest in or loan upon notes or bonds secured by mortgage or deed of trust, payment of which is guaranteed by a policy of mortgage insurance, or mortgage participation certificates, issued by a mortgage insurance company in accordance with the provisions of chapter eight, of title two of part four of division first of the Civil Code, the total of which investments at any time shall not exceed twenty-five per centum of the assets of such association; *provided, however,* that any such loan or investment made by such association must be approved by the official, or officials, vested with the powers of supervision and license. (In effect August 8, 1915.)

647a. Any two or more building and loan associations may unite and become incorporated in one body, with or without any dissolution or division of the funds of either of them: or any such corporation, association or society may transfer its engagements, funds and property to any other like corporation, association or society upon such terms

as may be agreed by an unanimous vote of their respective boards of directors, ratified by the written consent of the shareholders holding more than two-thirds of the shares in force in each of the respective contracting associations; *provided, however*, that any such consolidation or transfer must also be approved by the official or officials vested by law with powers of state supervision and license. (In effect July 22, 1919.)

648. The name "building and loan associations" as used in this title shall include:

First—Corporations formed for the purpose of receiving money from, and loaning money to, their members only.

Second—Corporations, associations, companies, copartnerships, and individuals transacting the business of issuing or selling bonds, debentures, certificates, shares of stock, or other papers, by whatever names said instruments may be designated, whether said instruments are issued for money paid in advance or for money to be paid in installments, but with an intent, either implied or expressed, that the proceeds or accumulated installments thereof and thereon are to be withdrawable or repayable, with accumulated profits, at some future fixed, or indefinite date of maturity; *provided always*, that this section does not include persons, copartnerships or corporations engaged in any kind of banking business. (In effect March 22, 1909.)

648a. Building and loan associations may be formed under this title with or without guarantee or other capital stock, with all the rights, powers and privileges and subject to all the restrictions and liabilities set forth in this title. If formed without any capital stock or with guarantee capital stock only, the working capital may be accumulated by the issue of membership shares, units or certificates having a paid-up or ultimate matured installment value of one hundred or two hundred dollars each, and entitled to all the rights, powers and privileges and subject to all the restrictions and liabilities provided in this title for shares of authorized capital stock of a similar class. Any building and loan association heretofore formed may reincorporate under the provisions of this section and may substitute membership shares, units or certificates of similar classes for its outstanding or authorized shares of capital stock, other than guarantee capital stock by amending its articles of incorporation in the manner prescribed by section three hundred sixty-two of this code, except that such amended articles of incorporation must be adopted by a unanimous vote of the board of directors. (In effect July 29, 1921.)

BUILDING AND LOAN COMMISSION ACT.

CHAPTER 354.

[Approved April 5, 1911. Stats. 1911, p. 607.]

(Amendments effective December 18, 1911, March 23, 1912, August 8, 1915, July 27, 1917, July 29, 1921, and August 17, 1923.)

The people of the State of California, represented in senate and assembly, do enact as follows:

SECTION 1. There is hereby created a bureau, to be known and designated as the "bureau of building and loan supervision," with powers of supervision, examination and license of all building and loan associations, mutual loan associations, cooperative home associations, and all other corporations, association and societies whenever, wherever and however formed, which are based, or are operating on plans or methods similar to building and loan associations as defined in section six hundred forty-eight of the Civil Code. Said bureau is charged with the enforcement of all laws designed for the formation, government or operation, in this state, of any such association, corporation or society, and is vested with power to determine what associations, corporations and societies, come within the purview of the laws. (In effect March 23, 1912.)

SEC. 2. The administration of said bureau shall be vested in a commissioner, to be known and designated as the "building and loan commissioner," who shall be appointed by the governor and commissioned to hold office at the pleasure of the governor. He must be a citizen of this state; and he must not be in any way connected with any association, corporation or society coming under his supervision. He shall appoint a chief deputy building and loan commissioner with full powers as such, who must be a practical, skilled accountant, fully conversant with building and loan systems and accounts; he shall also appoint one deputy who shall be an accountant. (In effect July 29, 1921.)

SEC. 3. The commissioner shall receive a salary of four thousand dollars per annum, the chief deputy shall receive a salary of two thousand five hundred dollars per annum, and the deputy two thousand four hundred dollars per annum, and a clerk and stenographer at one thousand three hundred eighty dollars per annum and such salaries shall be in full for all services rendered. There shall also be allowed and paid the necessary traveling expenses of the commissioner and his deputies incurred while traveling in the line of their duties. The commissioner shall procure and have an office in the city of San Francisco, which office shall be kept open for business every business day, during such hours as are commonly observed by the banks of that city as banking hours. Said commissioner may also provide such stationery, printing, postage, office help and other necessary conveniences as may be requisite in such office. All said salaries and expenses shall be audited and paid in the same manner as the salaries and expenses of other state officers. (In effect August 17, 1923.)

SEC. 4. Before entering upon their duties, the commissioner and his deputies shall each execute an official bond in the penal sum of five thousand dollars, each of which bonds must be guaranteed by a duly authorized surety or bonding company, the premium on which shall be paid from the allowance for office expenses. Any bond executed under this section must be approved by the governor and filed and reported in the office of the secretary of state, and such commissioner and deputies must take the oath of office as prescribed by the Political Code for the state officers in general. (In effect July 29, 1921.)

SEC. 5. It shall be the duty of the commissioner to furnish all associations, corporations or societies, which, in his judgment, legally come under his jurisdiction, and that have otherwise complied with the requirements of law, a license authorizing them to transact business for one year from the date of said license; to receive and place on file in his office the annual or other reports required by law to be made by building and loan associations, licensed by him; to supply each with blank forms for such statement; and to make, on or before the first day of October in each year, a tabulated report to the governor of this state, showing the condition of all such associations, corporations or societies reporting to him, with such recommendation as he may deem proper, accompanied by a detailed statement of all moneys received by him since his last report and the disposition thereof. (In effect July 29, 1921.)

SEC. 6. It shall be the duty of the commissioner, in person, or one of his deputies at least once in each year, without previous notice, to visit and examine into the affairs of every such association, corporation or society licensed by him, incorporated or doing business in this state; on such occasions he shall have free access to all the books, records, securities and papers of every such association, corporation or society, and shall first count the cash and check the bank balance of such corporation or association with the proper amount of funds as shown by the books to be on hand and at the date and hour of such examination, and shall then examine and verify the books, accounts, and securities, and, so far as possible and consistent, the values of all property owned or held as collateral security for moneys loaned, and otherwise use reasonable diligence to ascertain the financial condition and solvency thereof. He and his deputies shall have power to administer oaths in the line of duty, and to examine under oath the officers, employees and agents, or the custodian or receiver, relative to any or all the business thereof. Whenever the result of any such examination shall develop a condition demanding an extended audit of the books and affairs, the commissioner may, for such purpose, appoint a competent auditor at the expense of the association, corporation or society examined. The expense of such audit shall be fixed by the commissioner and shall not exceed fifteen dollars per diem, plus traveling and hotel expenses, for each day actually engaged in the making of the audit and the preparation of the report.

The commissioner or his deputies shall examine, or cause to be examined, the books and affairs of any such association, corporation or society formed under the laws of any other state, territory or foreign country applying for a license to enter this state for the transaction of

business, prior to the granting of such license and annually thereafter, and for every such examination made outside the state the actual traveling and hotel expenses incurred shall be paid by the association, corporation or society so examined: *provided*, that the result of any similar examination made and certified by the duly constituted authorities of any state having similar laws of supervision may be accepted by the commission. (In effect July 29, 1921.)

SEC. 7. To facilitate the examination specified in the foregoing section, he shall require every such association, corporation, or society to keep its books in such form as to accurately show its assets and liabilities in detail and to keep records written in ink, showing the appraised values of the real estate security held in connection with each loan, and signed in each case by the appraiser, officer or committee charged with making such estimated valuations. The commissioner may make a revaluation of the real estate owned, and of other securities of any such association, corporation or society licensed by him, on which the loan payments may be delinquent for six months or more, and may, for that purpose, appoint local appraisers, who shall be disinterested persons, at the expense of such association, corporation or society; the expense of such appraisement to be fixed by the commissioner, but not to exceed the sum of five dollars for property located outside of any incorporated limits and three dollars for property located inside of any incorporated limits for each property so examined and appraised. Each appraiser so appointed shall be required to make a sworn report to the commissioner of his estimated valuations of all property so examined and appraised.

SEC. 8. The commissioner shall have power to issue subpoenas and require attendance of any or all trustees, or agents of any such association, corporation or society, and such other witnesses as they may deem necessary, in relation to its affairs, transactions and condition, and any such person so served with such subpoena may upon application of the commissioner be required by order of the superior court of the county where the corporation, association or society has its principal place of business to appear and answer such pertinent questions as may be put to him by such commissioner and be required to produce such books, papers or documents in his possession as may be required by such commissioner.

SEC. 9. If the commissioner, as the result of any examination, or from any report made to him or to the shareholders, shall find that any association, corporation or society licensed by him, is violating the provisions of its charter or of the laws of this state provided for its government, or is conducting its business in an unsafe or unauthorized manner, he may, by an order addressed to the association, corporation or society so offending, direct a discontinuance of such violations or unsafe practices and a conformity with all the requirements of law; and if such association, corporation or society shall refuse or neglect to comply with such order within the time specified therein; or if it shall appear to the commissioner that any such association, corporation or society is in an unsafe condition, or is conducting its business in an unsafe manner, such as to render its further proceeding hazardous to the public, or to those having funds in its custody; or if he shall find that its assets are impaired to such an extent that, after providing for all liabilities other than to shareholders, members and investors, they

do not exceed in volume the dues or principal payments paid in by the shareholders, members and investors and accredited to or on account of all classes of stock, shares, or certificates of investment, issued and outstanding, he shall, in order to prevent waste and diversion of assets, assume and take charge of the affairs and business of such association, corporation or society and possession and control of all its property and assets, and retain such possession pending action by the proper court. Upon taking such action, he may, under his hand and official seal, appoint a custodian, require from him a good and sufficient bond, and place him in charge as his representative. He shall immediately notify the attorney general of his action and of all the necessary facts in connection therewith; and thereupon it shall become the duty of the attorney general to at once apply to the superior court of the county in which such association, corporation or society has its principal place of business, for an order citing such association, corporation or society to show cause, if any it may have, within not exceeding ten days, why the action of the commissioner should not be approved and confirmed by the court, and made permanent. Such court may in such application, and after a full hearing, approve or disapprove of the action of the commissioner. If the court shall approve and confirm the action of the commissioner, such approval and confirmation shall operate as a permanent injunction against the further prosecution of business by such association, corporation or society, and the commissioner shall proceed immediately to liquidate the business and affairs thereof, and so continue until such liquidation has been completed. If the action of the commissioner shall be disapproved by the court, the commissioner shall cause all reasonable expenses incurred by him during his occupancy or possession, including not exceeding eight dollars per diem, for each business day, as the compensation of the custodian, to be paid from the funds of such association, corporation or society, and immediately restore the balance of the property and assets thereof to the possession of the proper officers.

The approval and confirmation of the action of the commissioner, by the court, shall operate to empower the commissioner to collect all moneys, debts and claims due to or belonging to such association or society and to give full receipt therefor; to release or reconvey all real or personal property pledged as security for loans; to approve and pay all just and equitable claims; to prosecute all actions necessary to enforce liquidations; and, on the order of the court, to compound bad and doubtful debts and to sell and convey real and personal property.

As soon as practicable after the approval and confirmation of the action of the commissioner, by the court, he shall cause an inventory of all the assets of such association, corporation or society to be made in duplicate, the original to be filed with the proper court and the duplicate in the office of the commissioner. He shall cause due notice to be given by publication, weekly, for four successive weeks, in some newspaper published at or near the principal place of business of such association, corporation or society, requesting all persons having claims against it as creditors, shareholders, members or investors, to present same and make legal proof thereof, at a place and within a time to be designated in such publication; and he shall cause a copy of such notice to be mailed to all persons whose names appear of record upon its books as creditors, shareholders, members or investors; and upon the expira-

tion of the time fixed for the presentation of claims the commissioner shall prepare or cause to be prepared, in duplicate, a full and complete schedule of all claims presented, specifying by classes those that have been approved and those that have been disapproved, and file the original with the proper court and the duplicate in the office of the commissioner. Due notice shall be mailed to all claimants whose claims may have been rejected. Action to enforce the payment of any rejected claim must be brought and service had within thirty days from and after the date of filing of the schedule of claims with the proper court, otherwise all such actions shall be forever barred. The commissioner may, under his hand and official seal, appoint one or more special deputies to assist in the duties of liquidation and distribution, under his direction, and may also employ such counsel and clerical assistance as may be needful and requisite, and fix the salaries and compensation to be allowed and paid to each. All such salaries, together with such other reasonable and necessary expenses as may be incurred in the liquidation, shall be paid by him from the funds of such association, corporation or society in his hands, and from the net realization of assets, in excess of such salaries and expenses, the commissioner shall first pay all approved claims other than to stockholders, shareholders and members: and thereafter he shall distribute and pay dividends, in liquidation to the stockholders, other than guarantee, and to the shareholders and members, as fast as funds to the amount of ten (10) per cent of such approved claims are available therefor, and so continue until all the assets have been realized upon and a final dividend in liquidation shall be declared and paid. Upon the payment of a final dividend in liquidation, the commissioner shall prepare and file with the proper court a full and final statement of the liquidation, including a summary of the receipts and disbursements, and a duplicate thereof shall be filed in the office of the commissioner, and after due hearing and approval by the court the liquidation shall be deemed to be closed. The approval and confirmation of the action of the commissioner, in the manner herein provided, shall operate to dissolve or stay any or all actions or attachments initiated or levied within thirty days next preceding the date of notification of the attorney general by the commissioner: and, pending the process of liquidation, as herein provided, no attachment or execution shall be levied nor lien created upon any of the property of such association, corporation, or society.

In every case where any such association, corporation or society shall have a paid in guarantee capital, and the realization of assets shall be insufficient to meet the liabilities due to all other classes of stockholders, shareholders, members and investors, the commissioner shall enforce, by action or otherwise, the liability of each and every of the holders of the guarantee capital stock for his or their respective pro rata of any such deficiency. Whenever, in all cases where there shall be a paid in guarantee capital, the commissioner shall have fully liquidated all approved claims, and shall have made due provision for any and all known but unclaimed liabilities, guarantee capital excepted, and shall have paid all expenses of liquidation, any surplus that may then remain in his hands, together with all the records and effects, shall be delivered over to the holders of the guarantee capital stock at a meeting thereof to be called by the commissioner for that purpose. (In effect March 23, 1912.)

SEC. 9a. Whenever it shall become necessary for the commissioner to take action against any association because of unsafe practices and of conditions unsafe and hazardous to the public and to those having funds in its custody, as provided in section nine, the refusal of any officer or director to comply with his written demand for possession of the property and assets shall constitute a misdemeanor punishable by a fine of not more than five hundred dollars or by imprisonment in the county jail for not more than ninety days, or by both such fine and imprisonment; and if such demand be not complied with within twenty-four hours after service the commissioner may call to his assistance the sheriff of the county in which the principal place of business of such association is located, by written demand under his hand and official seal, whereupon it shall become the duty of such official to enforce the demands of the commissioner. (In effect August 8, 1915.)

SEC. 10. Upon the approval of the action of the commissioner, in the manner and for the cause set forth in section 9, the commissioner shall require the president and secretary of such association, corporation or society to, and such officers shall, make a schedule of all its property and make oath that such schedule sets forth all the property which such association, corporation or society owns or to which it is entitled, and deliver such schedule, and the possession of any and all such property as may not have been so previously delivered, to the commissioner, who may at any time examine under oath such president and secretary, or other officers, to determine whether or not all the property which such association, corporation or society owns, or to which it is entitled, has been transferred and delivered into his possession. (In effect March 23, 1912.)

SEC. 11. Receivers, heretofore appointed, must, at least annually, make due report of all their doings and accounts to the proper court, and immediately thereafter file a copy thereof with the commissioner; and the commissioner shall, at least once in each year, and as much oftener as he may deem expedient, examine the accounts and doings of such receivers, and, for such purpose, shall have full and free access to all books, accounts and vouchers relating to such liquidation, and any defect, irregularity or misconduct on the part of such receivers as he may find to exist shall be, by the commissioner, reported to the proper court. (In effect March 23, 1912.)

SEC. 12. Upon the certificate, under oath, of any ten or more officers, trustees, creditors, shareholders or depositors of any such association, corporation or society, setting forth their interest and the reason for the making of such examination, directed to the commissioner, and requesting him so to do, he shall forthwith make a full investigation of its affairs, in the manner provided.

SEC. 13. If the commissioner, having knowledge of the insolvent condition, or of any violation of law or unsafe practice of any such association, corporation or society under his supervision, such as renders, in his opinion, the conduct of its business hazardous to its shareholders, creditors or depositors, shall fail to take the proper action required by this act, or shall refuse or neglect to perform the official duties pertaining to his office, then upon conviction thereof the office of such commissioner shall be declared vacant by the governor, and a successor be appointed to fill the unexpired term.

SEC. 14. To meet the salaries and expenses provided for by this act, the commissioner shall require every association, corporation or society licensed by him or coming under his supervision to pay in advance, to him, and prior to the issuance of any license, its pro rata amount of all such salaries and expenses, and it is hereby made the duty of every such association, corporation or society to pay the same; such pro rata shall be fixed and determined by the proportion which its assets bear to the aggregate assets of all such associations, corporations, or societies, receiving licenses, as shown by the last reports of such corporations, associations, or societies to the commissioner. On or before the thirtieth day of December, in each year, the commissioner shall notify each of such associations, corporations or societies, through the United States mail, of the amount assessed and levied against it and that the same must be paid within twenty days thereafter; and should payment not be made to him within said twenty days, he shall then assess and collect a penalty, in addition thereto, of ten per cent per day for each day that such payment may be delayed or withheld; *provided, however*, that in the levy and collection of such assessment, no such association, corporation or society shall be assessed for, nor be permitted to pay less than ten dollars per annum, and any such association hereafter formed in this state, shall be required to pay not less than one dollar per month for the unexpired term ending December thirty-first, succeeding application; and in like manner any such association organized outside this state shall be required to pay not less than three dollars per month, for such unexpired term, for its first license.

SEC. 15. It shall be the duty of the commissioner to require every such association, corporation or society coming under his supervision, to procure from him, prior to the transaction of any business, a certificate of authority or license to transact business in this state; and it is hereby made the duty of every association, corporation or society to comply with such requirement. To procure such license, there must be filed with and approved by the commissioner, a certified copy of its articles of incorporation, constitution and by-laws and all subsequent amendments thereto, accompanied by the license fee herein provided for; and after the expiration of the term for which a license may have been granted to it, no such association, corporation or society shall be permitted to continue to transact business without first procuring a renewal of such license on the terms provided in this act, and any such association, corporation or society violating the provisions hereof shall be subject to a penalty of ten per cent per day of the amount of the license fee required to be paid under section fourteen of this act, in addition thereto, for each day during the continuance of such offense. The commissioner is authorized and empowered to revoke the license of any such association, corporation or society under his supervision, the solvency whereof may have become imperiled by losses or irregularities; and immediately upon the revoking of any such license he shall report the facts to the attorney general, who shall thereupon take such proceedings as are provided in section nine of this act.

SEC. 15a. No person receiving compensation therefor, other than an officer, director or salaried employee, no part of whose compensation consists of commissions, or other than a local resident agent who has resided in the county in which he holds such local agency for a period of not less than one year prior to the time that he took such agency, of

a building and loan association or other similar corporation or society which is duly licensed by the commissioner, shall act as solicitor or agent for the sale of the shares of stock, shares of membership, certificates or other securities or forms of investment issued by, or for the securing of loans from any such association, corporation or society until he has first procured from the commissioner a license therefor. To obtain such license there must be filed with the commissioner a duplicate of the authorization or appointment issued to him by, together with a request from, a licensed association, corporation or society that a license be issued to him to act as an agent or solicitor for it, and accompanied by a fee of one dollar. All such licenses shall expire by limitation on the thirtieth day of June succeeding their issue, but may be renewed from time to time, for an additional period of one year upon a request therefor from the association, corporation or society originally applying, and payment of a renewal fee of one dollar. Any such license may be revoked at any time on the application of the association, corporation or society for whom it was issued, or may be revoked by the commissioner for cause.

The commissioner shall keep an alphabetical list of the names of persons to whom such licenses are issued with the date of issue and renewal, and the name of the association, corporation or society for whom such licensee is authorized to act. All such licenses shall be issued under rules and regulations to be prescribed by the commissioner. (In effect July 27, 1917.)

SEC. 16. The commissioner shall require every association, corporation or society licensed by him, and including associations in liquidation, within thirty days after the close of its annual fiscal term to make a report to him in writing, verified by the oath of its president and secretary, showing accurately its financial condition at the close of such term; such report shall also include all the receipts and disbursements and income and expenses for the term, together with such statistical and other information as may be deemed essential; all and every of such reports shall be in such form as the commissioner may prescribe, and upon blanks to be by him furnished therefor. Every such association, corporation or society is hereby required to make and file all such reports within the time specified herein, and for failure or neglect so to do shall be subject to a penalty of ten dollars per day for each and every day the same shall be delayed or withheld.

SEC. 17. The collection of all moneys assessed, as herein provided, for the payment of salaries and annual expenses, or forfeitable as fines for failure to make payments of assessments, procure licenses, or make and file reports as herein specified, and due from any such association, corporation or society coming within the provisions of this act, or imposed as a penalty for violation of any order or summons, may be enforced by the commissioner by action instituted in any court of competent jurisdiction; and all moneys collected or received by the commissioner under this act, shall be deposited with the state treasurer, to be credited to a fund to be known and designated as the "building and loan inspection fund"; which said fund shall only be used in defraying the salaries and expenses provided for by this act; *provided, however*, that the commissioner may retain in his possession and under his control a sum not exceeding three hundred dollars to be used for the benefit of his office, as a revolving fund, for making advance payment

of office rent and office expenses prior to the presentation and allowance of the periodical claims therefor. (In effect July 27, 1917.)

SEC. 18. An act approved March 21, 1905, entitled "An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting the license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law, or unsafe practices are found to exist, or are reported by the commissioners to the attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; providing for exemption of property of associations in liquidation from attachments, executions and liens, pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses, and to make and file reports; providing penalties for violations of law and orders of the commissioners; providing for succession in office, and repealing all acts and parts of acts in conflict herewith." Also an act approved March 23, 1907, entitled "An act to amend section sixteen (16) of an act entitled 'An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law, or unsafe practices are found to exist, or are reported by the commissioners to the attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; providing for exemption of property of associations in liquidation from attachments, executions, and liens pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses, and to make and file reports; providing penalties for violations of law and orders of the commissioners; providing for succession in office, and repealing all acts and parts of acts in conflict herewith,' " approved March 21, 1905, relating to and providing for reports to building and loan commissioners and the publication thereof. Also an act approved March 20, 1909, entitled "An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law, or unsafe practices are found to exist or are reported by the commissioners to the

attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; providing for exemption of property of associations in liquidation from attachments, executions and liens pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses, and to make and file reports; providing penalties for violations of law and orders of the commissioners; providing for succession in office, and repealing all acts and parts of acts in conflict herewith," approved March 21, 1905, relating to the powers and duties and salaries of the state building and loan commissioners, and all acts or parts of acts inconsistent with the provisions of this act are hereby repealed.

SEC. 19. The building and loan commissioner provided for by this act shall be the successor in interest of, and shall succeed to all the rights, powers and privileges possessed by, the building and loan commissioners under and by virtue of that certain act entitled "An act approved March 21, 1905, as amended March 23, 1907, and as amended March 20, 1909, entitled 'An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting the license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law or unsafe practices are found to exist, or are reported by the commissioners to the attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; providing for exemption of property of associations in liquidation from attachments, executions and liens, pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses and to make and file reports; providing penalties for violations of law and orders of the commissioners; providing for succession in office and repealing all acts and parts of acts in conflict herewith'"; and any and all actions or proceedings taken or commenced by the said building and loan commissioners, under the act aforesaid, shall continue in full force and effect and the said actions and proceedings shall not abate and the said building and loan commissioner provided for by this act shall be substituted for and continue in the place and stead of the said building and loan commissioners under the act aforesaid, and likewise all books, documents, records and property of every kind and description obtained or possessed by the building and loan commissioners or their secretary or clerks, examiners or employees under the provisions of the said act of March 21, 1905, shall immediately be turned over and delivered to the said building and loan commissioner herein provided for.

SEC. 20. This act shall be known as the building and loan commission act.

SEC. 21. This act shall take effect immediately.



THIRTY-FIRST ANNUAL REPORT

OF THE

Building and Loan Commissioner

OF THE

STATE OF CALIFORNIA

1924

In accordance with an Act of the Legislature, approved
April 5, 1911, to His Excellency FRIEND WM.
RICHARDSON, Governor of the State
of California

CHARLES R. DETRICK

Building and Loan Commissioner



CALIFORNIA STATE PRINTING OFFICE
FRANK J. SMITH, Superintendent
SACRAMENTO, 1924



REPORT

OF THE

BUREAU OF BUILDING AND LOAN SUPERVISION.

OFFICE OF THE BUILDING AND LOAN COMMISSIONER,
SAN FRANCISCO, September 6, 1924.

To His Excellency, FRIEND W.M. RICHARDSON,
Governor of California,
Sacramento, California.

SIR: In compliance with the requirements of section 5 of the Building and Loan Commission Act, I have the honor to submit this, the thirty-first annual report of this department covering the operations of the building and loan associations of California for the seventy-fifth fiscal year of the state ending June 30, 1924.

The schedules herein contained are the result of the tabulation of the annual reports of 138 associations, each of which reports as of the close of its own fiscal year, hence it is impossible to present the condition of the whole as of any specific date, as these reports are due and filed during each month, thus making some fully eleven months old at the close of the fiscal year of the state; there are also seven associations that have not been included in this report, due to the fact that they had not been in business long enough to furnish a report to this office.

As will be noticed the remarkable growth of the building and loan associations of California during the year ended June 30, 1923, has been exceeded during the present year.

The total assets now amount to \$108,687,142.86, an increase for the year of \$23,416,684.16.

During the year just ended 16 new associations were licensed by this department, and two small concerns consolidated, now making a total of 145 active associations.

The increase in associations is by no means confined to any one section of the state, which makes it appear that the building and loan plan is now becoming familiar to our people, and is rapidly becoming popular with those who desire to save and receive for their savings all that can be reasonably expected with safety.

The records of the building and loan business in California show that the first bona fide building and loan association was incorporated in December, 1872.

Notwithstanding the lapse of time and the large number that have formed here during the past fifty-two years, there is no class of financial institution regarding which the general public understands so little, or of which it has so little conception of the purposes, plans, method of operation, or the benefits to be derived from persistent savings; and yet there is no class that is more deserving of public confidence and patronage.

The major idea of a building and loan association is the accumulation of savings of persons of small means, in such a manner as to aid them in procuring homes. They are distinctly an institution for savings, in which each investor of the association shares in the profits.

The associations operating in California today are divided into three classes. Those with a permanent guarantee stock; those that are strictly mutual, and those that are without the permanent guarantee stock yet are not altogether mutual because their loans are not canceled by the maturity of shares of stock. Each class has its exponents; each class is doing a wonderful work in home building and each is well worthy of the confidence of the investing public. That this confidence is not misplaced can best be shown by the fact that during the past ten years there have been no building and loan failures—a record most enviable and one that no other class of business can approach. This is not due alone to the high standing of the officers and directors of these associations but also to the plans under which they operate. All loans are secured by first deeds of trust or mortgages made upon an amortization plan—which furnishes the best security to be found anywhere. There is no speculation—no purchasing of doubtful paper or fluctuating securities.

Of the 138 associations listed herein 79 have a permanent guarantee capital, while 59 are operating on the mutual, or partly mutual plan. Forty-five associations, mostly mutuals, continue the use of the "serial plan" in dealing with their installment shares, while all others use the permanent or "Dayton" plan for both installment shares and investment certificates.

The number of members and investors show an increase of 28,350 and now aggregate 116,389 with an average investment of \$838.13.

There was a total net gain of 182,367 shares of which 165,354 were installment and 17,013 were full paid.

The net gain in investment certificates was 165,769.

The number of borrowers is reported as 40,922 an increase of 6845, thus making an average loan of \$2,837.34 to each borrower.

The total home building loans made by building and loan associations in this state now aggregate 75,907 of which \$378 were made this year; the number of new real estate loans for the year was 15,771.

The total dividends apportioned to stockholders and investors for the year were \$5,461,739.81.

The following schedule shows the distribution of assets of the 27 counties in which the 138 associations are located and the number reporting from each county.

DISTRIBUTION OF ASSETS BY COUNTIES.

Counties	Associa- tions reporting	Assets	Increase
Alameda.....	9	\$6,064,265 10	\$2,131,217 83
Contra Costa.....	1	63,170 79	63,170 79
Fresno.....	2	385,947 27	77,701 06
Humboldt.....	1	44,311 75	15,278 05
Kern.....	2	849,365 44	35,718 48
Los Angeles.....	40	47,411,824 80	10,167,996 12
Madera.....	1	161,457 42	44,840 52
Marin.....	4	334,193 30	86,817 65
Merced.....	1	291,930 39	34,951 76
Napa.....	1	554,504 53	58,730 03
Orange.....	7	3,800,238 15	875,876 64
Placer.....	1	136,962 33	30,969 37
Riverside.....	4	670,757 62	205,758 73
Sacramento.....	2	1,403,215 76	515,254 06
San Bernardino.....	8	5,802,836 27	1,238,400 58
San Diego.....	5	1,361,634 79	471,414 08
San Francisco.....	19	8,223,030 57	1,101,826 73
San Joaquin.....	5	7,464,771 01	1,646,962 53
San Luis Obispo.....	2	584,773 77	67,002 89
San Mateo.....	3	1,027,923 31	245,871 13
Santa Barbara.....	2	4,244,673 70	786,361 15
Santa Clara.....	7	14,599,823 06	2,961,094 74
Santa Cruz.....	1	401,984 00	141,975 96
Sonoma.....	2	303,564 60	59,277 93
Stanislaus.....	1	103,420 24	47,387 00
Tulare.....	4	967,686 19	144,833 49
Ventura.....	3	1,423,876 70	159,994 86
Totals.....	138	\$108,687,142 86	\$23,416,684 16

There has been an addition of one county, Contra Costa, in this year's report.

While Los Angeles County retains a large lead both in number of associations and volume of assets, Santa Clara County has the greatest amount of assets based on population.

The "reserve and undivided profits" shows an increase of \$725,462.76 raising this factor to \$2,815,065.65, which with the "guarantee capital and its surplus reserve" of \$6,720,386.29 provides a protection to the installment and full paid shareholders and to the investment certificate holders equal to 10.5 per cent of the investment liability to those particular classes.

The real estate held by 39 associations represents 164 separate pieces, with a book value of \$1,031,021.15, or 0.954 per cent of the gross assets, an increase of \$290,647.94, of which \$550,017.62 is represented by the office buildings, owned by 16 separate associations. The reason for this increase is due to the fact that a number of the associations have acquired their office buildings during the past year.

Regarding the question of the acquisition of office buildings, the policy now is not to permit a mutual association to invest in such beyond the amount of its accumulated reserve, nor a guarantee capital association beyond the amount of its paid-in guarantee capital and surplus reserve.

The percentages of increase in each of twenty different features of the operations for the past year is represented by the following schedule:

PERCENTAGES OF INCREASE.

	1924 Per cent
In assets	27.46
In loans	27.92
In money in office and bank	16.68
In guarantee capital	42.82
In dues—installment shares	14.55
In paid-up shares—principal	10.18
In investment certificates—principal	50.44
In reserve and undivided profits	36.00
In borrowed money	12.62
In incomplete loans—due borrowers	decrease
In real estate—office buildings	60.40
In other real estate owned	20.45
In number of shareholders—13,886 or	25.28
In number of other investors—14,464 or	43.69
In number of borrowers	20.11
In number of new building loans	14.90
In number of installment shares	28.83
In number of full-paid shares	10.19
In number of investment certificates	53.78
In number of new associations	11.54

The receipts from shareholders and investors total \$58,386,340.79 or 53.72 per cent of the tabulated gross assets, and the disbursements on account withdrawal and maturities aggregate \$41,363,459.49, of which \$4,588,946.96 was on account of dividends and profits apportioned, and the balance invested capital refunded—in all the equivalent of 45.60 per cent of the gross liability to shareholders and investors.

Fifteen different loaning rates are reported as being in use during the year, varying from 6 to 12 per cent, depending largely on locality, security and funds available for loaning purposes, the mean average of all of which is 8.407 per cent.

The reported interest collections appear as 8.295 per cent of the average loans in force for the year—indicating that much the larger volume of the loans were at a rate less than the above mean rate—and based on the same average loans the approximate gross income was 8.70 per cent, and the operating expenses, exclusive of taxes were 1.462 per cent or 15.689 per cent of the gross income, then by including the taxes the entire cost of operation is raised to 1.679 per cent or 19.32 per cent of the gross income.

CHANGES IN ASSETS SINCE 1910.

The changes in assets, as well as in the total roll and number reporting since 1910, are as follows:

Years	Total roll	Number reporting	Assets	Increase
1910.....	113	107	\$21,255,176 49	\$1,027,060 09
1911.....	107	96	23,340,012 38	2,084,835 89
1912.....	107	91	24,866,571 97	1,526,559 59
1913.....	98	93	28,316,021 97	3,449,450 00
1914.....	97	92	29,515,762 57	1,199,740 60
1915.....	97	89	30,441,084 03	925,321 46
1916.....	96	89	32,794,018 18	2,352,934 15
1917.....	91	86	35,928,446 84	3,134,428 66
1918.....	90	86	37,120,998 91	1,192,552 07
1919.....	90	85	38,374,331 91	1,253,333 00
1920.....	99	87	47,851,294 44	9,476,962 53
1921.....	100	96	56,496,548 56	8,645,254 12
1922.....	112	102	64,732,760 05	8,236,211 49
1923.....	132	115	85,270,458 70	20,537,698 65
1924.....	147	138	108,687,142 86	23,416,684 16

Four associations increased their assets over \$1,000,000 during the year.

Ten associations increased their assets \$500,000 to \$1,000,000.

Seventeen associations increased their assets \$250,000 to \$500,000.

Twenty-eight associations increased their assets \$100,000 to \$250,000.

The schedule of "Changes in Assets and Liabilities" features the changes that have taken place during the past year in the various classes of both assets and liabilities. From this it will be noted that "Bonds owned" and "Incomplete loans" each show small decreases while every other feature shows an increase, with "Loans on Mortgages and Shares" leading with a gain of \$22,473,312.90, followed by "Investment Certificates" with \$15,222,728.39; "Installment shares" \$2,816,028.13; "Guarantee stock" \$1,776,814.71; "Paid-up shares" \$1,573,033.37; "Reserve and undivided profits" \$725,462.76.

NEW ASSOCIATIONS.

Active roll June 30, 1923.....	130
New associations licensed.....	16

146

Guarantee Building and Loan Association, Tulare, July 2, 1923.
 Protective Building and Loan Association, Los Angeles, August 13, 1923.
 California Building and Loan Association, Los Angeles, September 4, 1923.
 California Building and Loan Association, Long Beach, November 15, 1923.
 Peoples Building and Loan Association, Inglewood, November 28, 1923.
 Lankershim Building and Loan Association, Lankershim, December 14, 1923.
 Prudential Building and Loan Association, Los Angeles, January 2, 1924.
 Mission Building and Loan Association, San Francisco, January 8, 1924.
 Mutual Building and Loan Association, Monrovia, February 2, 1924.
 Liberty Building and Loan Association, Los Angeles, February 28, 1924.
 Union Building and Loan Association, San Francisco, March 13, 1924.
 West Coast Building and Loan Association, Los Angeles, March 14, 1924.
 Sacramento Guarantee Building and Loan Association, Sacramento, March 19, 1924.
 Hollywood Building and Loan Association, Los Angeles, April 7, 1924.
 Peoples Building and Loan Association, Lodi, May 8, 1924.
 Huntington Park Building and Loan Association, Huntington Park, June 27, 1924.

Retired by consolidation -----	1
American Building and Loan Association -----	
Active roll, June 30, 1924. -----	145
In liquidation -----	2
Continental Building and Loan Association, San Francisco.	
Mission Home and Loan Association, San Francisco. -----	
Total roll -----	147
Number of tabulated reports -----	138
Number not reporting -----	7

FOREIGN ASSOCIATIONS.

The Western Loan and Building Company of Salt Lake City, Utah, is the only foreign association licensed to do business in this state under section 646 of the Civil Code, and has deposited in this office securities amounting to \$315,866.57.

The tabulation of figures in this report does not include the assets of this company.

ASSETS AND LIABILITIES.

Assets.

Loans on mortgages -----	\$102,920,298 79
Arrearages -----	217,921 51
Cash in office and bank -----	3,241,568 54
Real estate owned—office buildings -----	559,017 62
Other real estate owned -----	472,003 53
Furniture and fixtures -----	177,424 86
Advances—ledger accounts -----	385,806 35
Bonds owned -----	663,990 95
Other assets -----	49,110 71
Total assets -----	\$108,687,142 86

Liabilities.

Guarantee stock—capital -----	\$5,926,318 95
Guarantee stock—surplus reserve -----	794,067 34
Installment shares—dues -----	22,169,155 54
Installment shares—profits -----	3,956,472 74
Paid-up and prepaid shares—capital -----	17,013,156 33
Paid-up and prepaid shares—dividends -----	659,398 83
Investment certificates—principal -----	45,403,977 43
Investment certificates—dividends -----	1,524,966 19
Advance payments -----	102,680 30
Overdrafts and bills payable -----	2,736,301 30
Reserve and undivided profits -----	2,815,065 65
Loans due and incomplete -----	4,428,320 99
Sundry ledger accounts -----	867,618 85
All other liabilities -----	289,642 42
Total liabilities -----	\$108,687,142 86

RECEIPTS AND DISBURSEMENTS.

Receipts.

Cash balance from last report -----	\$2,768,556 66
Guarantee stock -----	1,830,471 71
Installment shares—dues -----	11,835,881 02
Paid-up and prepaid shares—dues -----	5,769,494 69
Investment certificates -----	38,950,493 37
Interest -----	7,589,113 37

REPORT ON BUILDING AND LOAN ASSOCIATIONS.

9

Premiums	\$162,980 68
Fines	20,664 83
Fees	172,230 66
Loans repaid	26,119,561 16
Overdrafts and bills payable	5,742,575 39
Advances repaid—ledger accounts	1,322,525 14
Real estate sold	401,578 23
Bonds sold	1,113,460 95
All other receipts	519,559 78
Total receipts	\$104,319,147 64

Disbursements.

Overdrafts and bills payable	\$5,332,901 01
Loans on mortgages and shares	49,097,925 85
Interest paid	175,395 78
Dividends on guarantee stock	459,940 38
Dues repaid—installment shares	7,675,469 77
Profits repaid—installment shares	1,325,970 29
Paid-up and prepaid shares—capital	4,226,638 86
Paid-up and prepaid shares—dividends	1,030,001 08
Investment certificates—principal	24,872,403 90
Investment certificates—dividends	1,773,035 21
Advances—ledger accounts	1,400,268 98
Real estate acquired	692,367 48
Bonds purchased	1,126,837 31
Salaries	640,260 47
Taxes	198,224 35
Other expenses	696,417 71
All other disbursements	353,605 67
Balance—cash in office and bank	3,241,483 54
Total disbursements	\$104,319,147 64

CHANGES IN ASSETS AND LIABILITIES.

Assets.

	Increase	Decrease
Loans on mortgages and shares	\$22,473,312 90	
Arrearages	35,276 21	
Cash in office and bank	463,487 70	
Real estate—office building	210,502 62	
Real estate owned	80,145 32	
Furniture and fixtures	63,020 99	
Advances—ledger accounts	77,575 04	
Bonds owned		\$21,205 63
Other assets	34,569 01	
Net increase	\$23,416,684 16	

Liabilities.

	Increase	Decrease
Guarantee stock—capital	\$1,776,814 71	
Guarantee stock—surplus	193,209 66	
Installment shares—dues	2,816,028 13	
Installment shares—profits	222,785 41	
Paid-up and prepaid shares—capital	1,573,033 37	
Paid-up and prepaid shares—dividends	137,138 69	
Investment certificates—principal	15,222,728 33	
Investment certificates—dividends	435,793 29	
Advance payments	22,762 34	
Overdrafts and bills payable	297,050 07	
Reserve and undivided profits	725,462 76	
Loans due and incomplete		\$108,423 36
Sundry ledger accounts	54,033 19	
All other liabilities	48,267 51	
Net increase	\$23,416,684 16	

LOANS, INVESTMENTS, PROFITS AND RESERVES—BY COUNTIES.

Counties	Loans	Guaranteed capital and surplus	Other invested capital	Profits apportioned and unpaid	Reserve and undivided profits
Alameda	\$5,802,975	\$365,687	\$4,465,650	\$346,939	\$126,276
Contra Costa	57,754	13,000	22,919	385	
Fresno	365,381	121,417	225,189		1,795
Humboldt	44,300		36,331	3,094	1,614
Kern	821,655		667,129	113,912	43,175
Los Angeles	44,486,166	4,199,912	37,117,741	1,594,302	1,029,861
Madera	160,544		120,082	22,860	4,365
Marin	323,205	20,682	245,779	33,901	11,601
Merced	287,460		209,604	48,759	8,082
Napa	540,027		420,007	95,860	9,327
Orange	3,673,331	343,315	2,358,827	206,872	84,515
Placer	133,450		83,416	15,054	3,789
Riverside	658,717	11,570	568,184	29,121	9,890
Sacramento	1,326,076	71,800	1,134,605	75,792	49,474
San Bernardino	5,605,229	307,174	4,622,399	457,086	118,917
San Diego	1,326,200	91,734	1,003,998	110,693	25,352
San Francisco	7,644,995	335,690	5,836,434	705,577	468,148
San Joaquin	7,132,335	206,299	6,170,082	707,579	205,477
San Luis Obispo	568,330		486,422	76,172	10,397
San Mateo	994,011	32,000	688,920	80,931	49,049
Santa Barbara	4,094,249	187,464	3,608,676	315,381	47,664
Santa Clara	13,756,095	274,170	12,108,322	830,719	425,221
Santa Cruz	401,465	29,145	313,414	2,239	4,494
Sonoma	299,013	15,040	211,121	25,614	5,547
Stanislaus	93,494	31,400	45,196	650	1,030
Tulare	944,913	11,092	721,447	152,082	26,220
Ventura	1,378,927	51,795	1,094,394	91,362	43,785
Totals	\$102,920,298	\$6,720,386	\$84,586,288	\$6,142,936	\$2,815,065

STATISTICAL INFORMATION.

Number of members—male, 40,786; female 28,030; total	68,816
Number of investors—male, 26,557; female 21,016; total	47,573
Total number of members and investors	116,389
Average investment, including accumulated earnings	\$838.13
Number of borrowers	40,922
Average amount of loan to each	\$2,837.34
Number of new real estate loans for year	15,771
Number of new share loans for year	1,495
Number of loans for building purposes for year	8,378
Total number of building loans to date	75,907
Number of loans for improving old buildings	1,888
Percentage of building loans to real estate loans	53.12%
Percentage of new loans to loans in force	47.70%
Percentage of loans repaid during the year	22.52%
Mean average of all rates of interest	8.407%
Interest collections reported to average loans in force	8.295%
Apparent gross income to average loans in force	8.70%
Apparent gross income to dues capital	10.60%
Shares in force at last report	728,090
Shares issued during year	354,416
Shares canceled during year	172,049
Shares in force at this report	910,457
Net gain—installment shares	165,354
Net gain—full paid shares	17,013
Investment certificates in force at last report	308,174
Certificates issued during year	332,990
Certificates canceled during year	167,221
Certificates in force at this report	473,943
Net gain in number of certificates	165,769
Number of associations owning real estate	39
Number of pieces of real estate owned	161
Number of associations owning office buildings and lots	16
Book value of office buildings and lots	\$559,017.62
Book value of other real estate owned	472,003.53
Reserve and undivided profits	2,840,588.63
Guarantee capital and surplus	6,718,044.01

NET PROFITS.

Net profits reported for year.....	\$6,983,688.55
Percentage to average loans in force.....	7.639%
Average for past ten years.....	7.049%
Percentage of profits to average investment.....	8.101%
Average for past ten years.....	7.567%

DIVIDENDS.

The dividends reported as apportioned to installment shares represent 21 different rates, varying from 5 to 14 per cent. The mean average of all is.....

Apportioned to installment shares.....	\$1,587,927 92 or 6.925%
Apportioned to full-paid shares.....	1,059,296 99 or 6.427%
Apportioned to investment certificates.....	2,227,563 31 or 5.616%
Apportioned to gurantee stock.....	586,951 59 or 10.225%

Total dividends reported.....	\$5,461,739 81
-------------------------------	----------------

The foregoing percentages are based on the average investment in each class for the entire year.

SALARIES, TAXES AND OTHER EXPENSES.

The amounts reported as disbursed for each of the above features, and the percentages to the average loans in force for the year appear as follows:

The salaries paid are reported as.....	\$640,260 47 or 0.700%
The taxes paid are reported as.....	198,224 35 or 0.217%
The other expenses were.....	696,417 71 or 0.762%

Making a gross operating expense of.....	\$1,534,902 43	1.679%
This percentage for 1923 was.....		1.629%

OPERATING EXPENSES TO AVERAGE LOANS.

Eliminating the element of taxes, an element over which the management of the several associations have no control, the real expense of operation for the past two years will be:

	Percentage 1924	Percentage 1923
Percentage cost for salaries.....	0.700	0.685
Percentage of other expenses.....	0.762	0.693
Or a true percentage cost of.....	1.462	1.378
An increase of.....	.084	

OPERATING EXPENSES TO DUES CAPITAL.

	Percentage 1924	Percentage 1923
Percentage cost for salaries.....	0.783	0.777
Percentage of other expenses.....	0.851	0.783
Cost of operation on this basis.....	1.634	1.494
An increase of.....	.140	

GROSS INCOME AND PERCENTAGE OF EXPENSES TO INCOME.

	Percentage 1924	Percentage 1923
Percentage of net profits.....	7.639	6.503
Percentage for taxes.....	0.217	0.251
Percentage for operation.....	1.462	1.378
Percentage of apparent gross income.....	9.318	8.132
Ratio of operation to income.....	15.689	16.945

The status of the two associations listed as being in liquidation remains the same as last report—the inability to realize satisfactorily upon real estate held delaying the final closing of their affairs.

During the seventy-fifth fiscal year "Agents and Solicitors Licenses" were issued to 682 local and traveling solicitors under the provisions of section 15a of the Building and Loan Commission Act to solicit for loans and for the sale of shares and certificates, an increase of 447, or 190 per cent over last year. Of the 145 associations in this state only 24 employ agents.

RECOMMENDATIONS.

This Commission approves the following additions to the Building and Loan Commission Act, as recommended by the California Building-Loan League in May, 1924.

Amend Chapter 354—Building and Loan Commission Act.

Upon receipt of a copy of the articles of incorporation of any proposed building and loan association, the commissioner shall immediately examine into all the facts connected with the formation of such proposed corporation, including its location and proposed incorporators, and if it appears that such corporation if formed, will be lawfully entitled to commence the business for which it is organized and entitled under the law to conduct, the commissioner shall so certify to the secretary of state, who shall thereupon file such articles of incorporation. But the commissioner may refuse to so certify to the secretary of state, if upon such examination and investigation he has reason to believe that the proposed corporation is to be formed for any other than legitimate building and loan business, or that the persons proposed as incorporators in such corporation lack the character and general fitness to engage in the building and loan business are not such as to command the confidence of the community in which such corporation is proposed to be located, or that the public convenience and advantage will not be promoted by its establishment, or that the name of the proposed corporation is likely to mislead the public as to its character or purpose; or if the proposed name is the same as one already adopted or appropriated by any existing building and loan association in this state, or so similar thereto as to be likely to mislead the public.

Amend Chapter 354—Building and Loan Commission Act.

All officers and employees of building and loan associations having control of or access to moneys or securities of such associations in the regular discharge of their duties, before entering upon their duties, shall give bond with a surety company qualified to transact business in the State of California, as surety thereon; such bond shall guarantee

the faithful performance of duty on the part of said officers and employees, and the safekeeping and proper application of all moneys or property coming into their hands. All officers and employees of such associations on being retained or reelected to office, shall renew their bonds. The amount and form of said bond and sufficiency of the surety thereon, shall be approved from time to time by the commissioner, who shall prescribe the form and dictate the amount necessary. The commissioner may at any time require additional bond or security when, in his opinion, any such bond then in force is insufficient. All such bonds shall be filed in the commissioner's office.

CONCLUSION.

Immediately following in the published report will be found a detailed statement of the receipts of this department, the names and addresses of the several secretaries, a history of all associations licensed since 1893 to June 30, 1924, and the usual "Appendix" containing a condensed annual statement of the condition of each association, as of the close of its fiscal year, arranged in alphabetical order, both as to the city or town of location and to names of the associations therein, closing with the latest report of foreign associations doing business in this state, and the existing laws both for the government and supervision of associations.

Respectfully submitted.

CHARLES R. DETRICK,
Commissioner.

[SEAL]

SECRETARIES AND THEIR LOCAL ADDRESSES.

Location	Name	Address
Alameda	J. L. Delaney	Cor. Park street and Central avenue.
Alhambra	J. Homer Hough	200 West Main street.
Anaheim	S. P. Seiersen	114 N. Lemon street.
Anaheim	Fred A. Backs, Jr.	222 East Center street.
Bakersfield	Arthur S. Crites	First Bank of Kern.
Bakersfield	L. S. Robinson	First National Bank Building.
Berkeley	F. R. Peake	2045 Shattuck avenue.
Berkeley	Donald P. Wingate	204 Mercantile Bank Building.
Beverly Hills	H. C. Clarke, Jr.	1415 Burton way.
Burbank	J. J. King	226 North Olive avenue.
Chino	Ralph C. Homan	380 Sixth street.
Corona	John P. Key	520 1/2 Main street.
Cucamonga	G. P. McCorkle	First National Bank.
Culver City	B. C. Kelson	7034 Main street.
Elsmore	R. N. Kirkpatrick	108 North Main street.
Escondido	H. L. Gongwer	Care City Clerk's Office.
Fortuna	C. A. Friedenbach	Care Friedenbach Brothers.
Fresno	Edwin M. Einstein	2044 Kern street.
Fresno	Herbert Levy	1233 Broadway.
Fullerton	H. L. Parry	107 West Commonwealth street.
Glendale	Chas. N. Elder	104 East Broadway.
Hemet	Burdette Raynor	Chamber of Commerce Building.
Huntington Beach	John I. Hinkle	First National Bank.
Huntington Park	H. M. Lough	236 South Pacific boulevard.
Inglewood	Geo. T. Lepper	308 South Market street.
Laurelshum	John H. Fritz	Weddington avenue.
Livermore	H. J. Callaghan	First National Bank.
Lodi	W. E. Taylor	5 West Pine street.
Lodi	Edgar B. Doering	305 Farmers and Merchants Bank Building.
Long Beach	Frank J. Parr	347 American avenue.
Long Beach	Wm. H. Smith	143 East Broadway.
Long Beach	W. F. Boice	218 Farmers and Merchants Bank Building.
Long Beach	C. R. Lough	First and Locust streets.
Long Beach	M. N. Skinner	First and Pacific streets.
Los Angeles	H. E. Spieker	1047 South Hill street.
Los Angeles	H. T. Dennis	550 South Grand avenue.
Los Angeles	G. H. Wadleigh	601 South Hill street.
Los Angeles	H. Stanley Benedict	1021 Pacific Finance Building.
Los Angeles	C. H. Lee	601 South Hill street.
Los Angeles	Mercedes Rodman	7842 Santa Monica boulevard.
Los Angeles	G. H. Beesemyer	Guaranty Building.
Los Angeles	W. A. Bonnyng, Jr.	Commercial National Bank.
Los Angeles	A. Hartley Jones	2504 Central avenue.
Los Angeles	R. Holtby Myers	740 South Spring street.
Los Angeles	O. R. Hansen	215 Merchants National Bank Building.
Los Angeles	Geo. S. Walker	523 South Spring street.
Los Angeles	Julius H. Martin	431 West Fifth street.
Los Angeles	C. Howard Wade	722 South Spring street.
Los Angeles	Edgar E. Lefebvre	1057 South Broadway.
Los Angeles	Wm. R. Gibbon	3904 West Sixth street.
Madera	E. H. McCordle	Madera Abstract Company.
Morced	J. H. Simonson	448 Seventeenth street.
Mill Valley	Paul Holmson	Box 375.
Modesto	L. E. Meeker	1024 I street.
Monrovia	M. Langlie	107 East Lemon avenue.
Napa	John N. Mount	112 First street.
Newcastle	John Wallace	Pioneer Fruit Company.
Oakland	Miss H. L. Kruger	563 Sixteenth street.
Oakland	F. H. Clark	440-444 Seventeenth street.
Oakland	R. R. Reed	311 Syndicate Building.
Oakland	W. S. Gould	355 Twelfth street.
Oceanside	Malon Littlefield	Care McCormick Lumber Company.
Ontario	J. O. Henderson	235 North Euclid avenue.
Orange	Osman Pixley	Bank of Orange Building.
Oxnard	J. L. Howland	429 B street.
Palo Alto	Miss Dicy A. Baugh	259 University avenue.
Pasadena	A. J. Morris	170 East Colorado street.
Pasadena	Lee C. Reed	34 North Marengo avenue.
Pasadena	W. M. Trask	556 East Colorado street.
Pasadena	E. D. Hill	18 North Marengo street.
Paso Robles	Lyman Brewer	Odd Fellows Building.
Petaluma	F. A. Cromwell	National Bank Building.
Pleasanton	T. H. Silver	Bank of Pleasanton.
Pomona	Paul Endicott	Second and Thomas streets.
Pomona	W. D. Frederick	260 South Thomas street.
Porterville	C. O. Premo	206 Putnam avenue.
Redlands	J. W. Miller	Fifth and Citrus streets.
Redondo Beach	E. S. Welsh	American Bank Building.
Redwood City	H. W. Schaberg	90 Broadway.
Rialto	E. W. Preston	First National Bank.
Richmond	Ira R. Vaughn	Macdonald avenue at Sixth street.
Riverside	Frederick Smith	668 Main street.

SECRETARIES AND THEIR LOCAL ADDRESSES—Continued.

Location	Name	Address
Sacramento	Harry S. Wanzer	1002 Tenth street.
Sacramento	Frank Hickman	724 J street.
San Bernardino	Virgil Pinkley	480 Court street.
San Bernardino	O. C. Rogers	365 E street.
San Diego	Harold B. Starkey	Watts Building.
San Diego	D. H. Shreve	Sixth and B streets.
San Diego	R. E. Hegg	940 Third street.
San Diego	Geo. D. Easton	343 Spreckels Theater Building.
San Francisco	P. B. Stumpf	4749 Third street.
San Francisco	R. L. Handy	206 Hearst Building.
San Francisco	Wm. E. Bouton	255 Montgomery street.
San Francisco	Fremont Wood	405 Pine street.
San Francisco	B. Fedde	995 Market street.
San Francisco	R. F. Cassidy	1203 Merchants Exchange Building.
San Francisco	C. G. Hinds	282 Bush street.
San Francisco	W. G. McDiarmid	3210 Twenty-second street.
San Francisco	E. H. Brendel	664 Mills Building.
San Francisco	B. M. Gunzburger	1150 Divisadero street.
San Francisco	W. S. Pardy	550 California street.
San Francisco	N. Steinberger	715 Clunie Building.
San Francisco	D. A. Steinbaugh	1438 Quesada street.
San Francisco	E. A. Ricks	39 Montgomery street.
San Jose	Willard B. Rice	248 South First street.
San Jose	W. R. Frost	94 North First street.
San Jose	Roley S. Kooser	32 San Antonio street.
San Jose	C. H. Johnson	12 North First street.
San Jose	Allen Rudolph	81 West Santa Clara street.
San Luis Obispo	M. Lewin	792 Monterey street.
San Mateo	Ella S. Irving	220 Second avenue.
San Mateo	Joseph B. Gordon	318 B street.
San Rafael	L. A. Lancel	713 Fourth street.
Santa Ana	O. M. Robbins	115 West Fourth street.
Santa Ana	Cotton Mather	111 West Third street.
Santa Barbara	J. M. Abbott	814 State street.
Santa Barbara	Lloyd I. Tilton	Care County National Bank and Trust Co.
Santa Clara	F. O. Roll	1129 Franklin street.
Santa Cruz	Harry E. Murray	105 Pacific avenue.
Santa Monica	J. D. Rishell	223 Santa Monica boulevard.
Santa Paula	H. H. Youngken	109 South Hill street.
Santa Rosa	C. D. Barnett	629 Fourth street.
Sausalito	E. S. Rayburn	Bank of Sausalito.
Stockton	A. M. Noble	11 South Hunter street.
Stockton	F. W. Wurster	404 East Market street.
Stockton	Howard Hammond	18 North San Joaquin street.
Stockton	C. E. Littlehale	36 South San Joaquin street.
Tiburon	Allen W. Dayton	Tiburon.
Torrance	Chas. F. Rippey	Torrance.
Tulare	W. E. Anderson	S. W. cor. K and Kern streets.
Tulare	J. E. Wilder	215 East Kern street.
Upland	M. H. Bordwell	First National Bank Building.
Ventura	Scott McReynolds	Carne Building.
Visalia	C. L. Johnson	125 North Court street.
Whittier	W. H. Kimball	110 East Philadelphia street.
Whittier	M. R. Allen	116 West Philadelphia street.
Wilmington	T. L. Skelton	326 Canal avenue.
Wilmington	O. W. Hodgkinson	403 Canal avenue.
Salt Lake City	H. M. H. Lund	45-49 East First South street.

INCOME FROM LICENSES AND ASSESSMENTS

FOR SALARIES AND SUPPORT.

From renewal of annual licenses.....	\$14,640 78
From licenses of new associations.....	122 00
From licenses of agents and solicitors.....	682 00
Total	<u>\$15,444 78</u>

Remitted state treasurer:

January 31, 1924	\$14,914 78	
June 30, 1924	530 00	
	<u> </u>	15,444 78

EXPENSES OF THE DEPARTMENT FOR SALARIES AND SUPPORT.

Salary of commissioner	\$4,000 00
Salary of chief deputy	2,500 00
Salary of deputy	2,400 00
Salary of stenographer	1,380 00
Total salaries	\$10,280 00

For traveling expenses—examinations.....	\$1,609 20	
For furniture and equipment.....	773 61	
For office rent and janitor service.....	637 29	
For annual report.....	500 00	
For office expenses.....	183 40	
For stationery and printing.....	112 48	
For telephone and telegraph.....	100 87	
For postage stamps.....	120 00	
For premium on official bonds.....	60 00	
		4,196 85
Aggregate		\$14,476 85

State of California, }
City and County of San Francisco, } ss.

Moses Stern, Deputy Building and Loan Commissioner, being first duly sworn, deposes and says the foregoing is a correct statement of the receipts for the fiscal year ended June 30, 1924, the disposition of the same, and also of the salaries and expenses.

MOSES STERN.

Subscribed and sworn to before me,
this 6th day of September, 1924.

CHARLES R. DETRICK,
Building and Loan Commissioner.

[SEAL]

APPENDIX

Containing List of All Associations, Authorized, Organized, or Licensed From 1893 to June 30, 1924, and Followed by a Detailed Statement of the Condition of All Active Associations Reporting to the Commissioner for the Fiscal Year Ended June 30, 1924.

LIST

OF

BUILDING AND LOAN ASSOCIATIONS

Of Which the Bureau of Building and Loan Supervision Has Any Record, as Having Been Authorized, Organized or Licensed Under the Several Acts Creating This Department, From 1893 to June 30, 1924. Arranged Alphabetically by Cities, Towns and Names.

NOTE.—For explanation of the letters and figures in the "closed" column, see explanation key immediately following this list.

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO
JUNE 30, 1924, INCLUSIVE.

	Organized	First report	Closed
<i>Alameda (Alameda County):</i>			
Alameda Building and Loan Association	Mar. 7, 1876	1894	D.1, 1907
California Building and Loan Association	Feb. 11, 1888	1894	L.V., 1912
Central Loan Association	July 29, 1909	1910	
Columbian Mutual Building and Loan Association	July 17, 1893	1894	
Encinal Building and Loan Association	Dec. 28, 1888	1894	A.1, 1908
<i>Alhambra (Los Angeles County):</i>			
Alhambra Building and Loan Association	June 25, 1921	1922	
<i>Anaheim (Orange County):</i>			
Anaheim Building and Loan Association	June 30, 1921	1921	
Savings, Loan and Building Association	Jan. 8, 1889	1894	
<i>Bakersfield (Kern County):</i>			
Bakersfield Building and Loan Association	May 14, 1890	1894	L.V., 1902
Kern County Mutual Building and Loan Association	July 27, 1901	1902	
People's Mutual Building and Loan Association	Jan. 27, 1892	1894	
<i>Benicia (Solano County):</i>			
Benicia Building and Loan Association	Jan. 11, 1883	1894	L.C., 1917
<i>Berkeley (Alameda County):</i>			
Berkeley Guarantee Building and Loan Association	Dec. 16, 1922	1923	
Berkeley Loan and Security Company	Dec. 14, 1905	1906	L.V., 1909
Equitable Building and Loan Association	Dec. 7, 1908	1910	C.6, 1917
Fidelity Guarantee Building and Loan Association	Aug. 17, 1921	1922	
Homestead Loan Association	Mar. 3, 1886	1894	L.V., 1911
<i>Beverly Hills (Los Angeles County):</i>			
Beverly Hills Building and Loan Association	May 29, 1922	1922	
<i>Burbank (Los Angeles County):</i>			
Burbank Building and Loan Association	Sept. 5, 1921	1922	
<i>Chico (Butte County):</i>			
Sacramento Valley Mutual Building and Loan Association	Oct. 4, 1912	1913	L.V., 1915
<i>Chino (San Bernardino County):</i>			
Chino Building and Loan Association	April 1, 1922	1922	
<i>Colton (San Bernardino County):</i>			
Second Colton Building and Loan Association	Jan. 1, 1888	1894	L.V., 1900
<i>Colusa (Colusa County):</i>			
Colusa Mutual Building and Loan Association	Jan. 9, 1900	No. rep	L.V., 1900
<i>Corning (Tehama County):</i>			
Corning Mutual Savings, Loan and Building Association	Apr. 13, 1896	1897	A.2, 1899
<i>Corona (Riverside County):</i>			
Corona Mutual Building and Loan Association	Sept. 30, 1905	1906	
<i>Corina (Los Angeles County):</i>			
Covina Mutual Building and Loan Association	Feb. 11, 1899	1900	L.V., 1910
<i>Cucamonga (San Bernardino County):</i>			
Cucamonga Building and Loan Association	May 4, 1921	1921	
<i>Culver City (Los Angeles County):</i>			
Pacific Building and Loan Association	June 2, 1919	1920	
<i>Elsinore (Riverside County):</i>			
Mutual Building and Loan Association	June 10, 1919	1921	
<i>Escondido (San Diego County):</i>			
Escondido Mutual Building and Loan Association	Sept. 19, 1893	1894	
<i>Fort Bragg (Mendocino County):</i>			
Mutual Building and Loan Association	Feb. 7, 1894	1895	L.V., 1905
Peoples Building and Loan Association	Oct. 14, 1889	1894	L.V., 1909
<i>Fortuna (Humboldt County):</i>			
Fortuna Building and Loan Association	Apr. 13, 1889	1894	
<i>Fresno (Fresno County):</i>			
Fresno Guarantee Building-Loan Association	Dec. 31, 1919	1921	
Mutual Building and Loan Association	Mar. 17, 1892	1894	
<i>Fullerton (Orange County):</i>			
Fullerton Mutual Building and Loan Association	Feb. 15, 1899	No rep	L.V., 1900
Mutual Building and Loan Association	Jan. 5, 1923	1923	
<i>Glendale (Los Angeles County):</i>			
Glendale Building and Loan Association	Nov. 27, 1922	1923	
Golden State Building and Loan Association	Jan. 2, 1923	1923	
<i>Healdsburg (Sonoma County):</i>			
Healdsburg Mutual Building and Loan Association	Dec. 31, 1894	1896	L.V., 1911
<i>Hemet (Riverside County):</i>			
Hemet Home Builders Association	June 26, 1920	1921	
<i>Huntington Beach (Orange County):</i>			
National Building and Loan Association	Nov. 9, 1922	1924	
<i>Huntington Park (Los Angeles County):</i>			
Huntington Park Building and Loan Association	May 15, 1924		
<i>Inglewood (Los Angeles County):</i>			
Peoples Building and Loan Association	Nov. 16, 1923	1924	
<i>Lankershim (Los Angeles County):</i>			
Lankershim Building and Loan Association	Nov. 5, 1923	1924	
<i>Livermore (Alameda County):</i>			
Livermore Mutual Building and Loan Association	Sept. 19, 1906	1907	
<i>Lodi (San Joaquin County):</i>			
Lodi Building and Loan Association	Oct. 6, 1922	1923	
Peoples Building and Loan Association	Apr. 17, 1924		

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO JUNE 30, 1924, INCLUSIVE—Continued.

	Organized	First report	Closed
<i>Long Beach (Los Angeles County):</i>			
Anchor Building and Loan Association	May 12, 1922	1922	
California Building and Loan Association	Oct. 26, 1923	1924	
Commonwealth Building and Loan Association	June 1, 1922	1922	
Long Beach Building and Loan Association	Mar. 5, 1920	1921	
Mutual Building and Loan Association	Aug. 4, 1904	1905	
<i>Los Altos (Santa Clara County):</i>			
Altos Building and Loan Association	Aug. 24, 1909	1910	L.V., 1916
<i>Los Angeles (Los Angeles County):</i>			
American Building and Loan Association	Sept. 27, 1922	1923	D.15, 1924
American Loan Society	Sept. 15, 1922	1923	
Angelus Building and Loan Association	Feb. 19, 1923	1924	
Bankers Guaranty Loan Company	Aug. 17, 1901	1902	
Borrowers Mutual Building and Loan Association	Aug. 30, 1897	1898	L.V., 1902
California Building and Loan Association	May 24, 1923	1924	
California Mutual Building-Loan Association	Aug. 11, 1891	1894	L.V., 1904
Columbia Loan and Building Association	Feb. 14, 1887	1894	A.3, 1901
Equitable Loan Society	July 19, 1889	1894	L.V., 1903
Equitable Mutual Building and Loan Association	Sept. 26, 1892	1894	L.V., 1897
Fidelity Savings and Loan Association	Jan. 31, 1891	1894	
Fraternal Mutual Building and Loan Association	Apr. 17, 1895	1896	L.V., 1907
Guaranty Building and Loan Association	May 3, 1921	1921	
Hollywood Building and Loan Association	Mar. 26, 1924		
Home Building and Loan Association	Aug. 21, 1889	1894	
Home Investment Building and Loan Association	Aug. 21, 1889	1894	B.6, 1922
Imperial Savings and Loan Association	Feb. 16, 1890	1894	L.V., 1899
Liberty Building and Loan Association	Jan. 24, 1924	1924	
Los Angeles Building and Loan Association	Mar. 26, 1891	1894	L.V., 1903
Los Angeles Mutual Building and Loan Association	Oct. 20, 1920	1921	
Mechanics Savings, Mutual Building and Loan Association	July 20, 1895	1896	L.V., 1900
Metropolitan Loan Association	July 30, 1886	1894	D.10, 1921
National Building and Loan Association	June 20, 1889	1894	B.1, 1891
Peoples Mutual Building and Loan Association	Apr. 15, 1895	1896	A.4, 1895
Protective Building and Loan Association	Apr. 23, 1923	1924	
Protective Savings Mutual Building and Loan Association	Jan. 2, 1896	1897	L.R., 1907
Provident Mutual Building and Loan Association	Oct. 14, 1895	1896	A.5, 1914
Prudential Building and Loan Association	Dec. 17, 1923	1924	
Southern California Loan Association	Mar. 11, 1887	1894	
State Mutual Building and Loan Association	June 20, 1889	1894	
State of California Mutual Building and Loan Association	Apr. 7, 1888	1889	C.1, 1905
Union Mutual Building and Loan Association	Oct. 8, 1891	1894	L.R., 1907 -1913
West Coast Building-Loan Association	Dec. 3, 1923		
Western Mutual Building and Loan Association	June 21, 1902	1903	L.V., 1904
Wiltshire Building and Loan Association	Sept. 25, 1922	1923	
<i>Los Gatos (Santa Clara County):</i>			
Los Gatos Building and Loan Association	Apr. 27, 1889	1894	L.V., 1920
<i>Madera (Madera County):</i>			
Madera Mutual Building and Loan Association	June 16, 1893	1894	L.V., 1896
Madera Mutual Building and Loan Association	Oct. 26, 1912	1913	
<i>Merced (Merced County):</i>			
Merced Mutual Building and Loan Association	June 22, 1891	1894	
<i>Mill Valley (Marin County):</i>			
Tamapais Mutual Building and Loan Association	Mar. 16, 1897	1898	
<i>Modesto (Stanislaus County):</i>			
Modesto Building and Loan Association	Oct. 10, 1889	1894	A.2, 1900
Modesto Building and Loan Association	Jan. 16, 1922	1923	
<i>Monrovia (Los Angeles County):</i>			
Mutual Building and Loan Association	Jan. 17, 1924	1924	
<i>Napa (Napa County):</i>			
Napa Building and Loan Association	Apr. 22, 1886	1894	
<i>Newcastle (Placer County):</i>			
Newcastle Building and Loan Association	May 23, 1889	1894	
<i>Oakland (Alameda County):</i>			
Alameda County Loan Association	July 20, 1875	1894	
Brooklyn Investment and Loan Association	Oct. 14, 1889	1894	L.V., 1910
California Home Investment Association	Dec. 7, 1908	1910	
Cosmopolitan Mutual Building and Loan Association	Aug. 6, 1879	1894	
Equity Building and Loan Association	Aug. 21, 1881	1894	L.V., 1900
Home Security Building and Loan Association	July 20, 1875	1894	D.2, 1907
Oakland Building and Loan Association	Aug. 1, 1889	1894	L.V., 1905
Peoples Building and Loan Association	Dec. 1889	1894	L.V., 1903
Permanent Guarantee Loan Society	July 1, 1911	1912	A.6, 1913
Standard Building and Loan Association	Oct. 1, 1890	1894	L.V., 1903
West Oakland Mutual Loan Association	July 21, 1875	1894	L.V., 1913
<i>Oceanside (San Diego County):</i>			
Oceanside Building and Loan Association	Apr. 20, 1910	1921	
<i>Ontario (San Bernardino County):</i>			
Peoples Mutual Building and Loan Association	June 24, 1891	1894	

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO
JUNE 30, 1924, INCLUSIVE—Continued.

	Organized	First report	Closed
<i>Orange (Orange County):</i>			
Orange Building and Loan Association.....	Sept. 26, 1887	1894	
<i>Oxnard (Ventura County):</i>			
Oxnard Building and Loan Association.....	July 13, 1921	1922	
<i>Palo Alto (Santa Clara County):</i>			
Palo Alto Mutual Building and Loan Association.....	Nov. 14, 1892	1894	
<i>Pasadena (Los Angeles County):</i>			
California Security Loan Corporation.....	Mar. 22, 1909	1910	
Crown Building and Loan Association.....	Jan. 11, 1923	1923	
Equitable Building and Loan Association.....	May 1, 1922	1922	
Los Angeles County Mutual Building and Loan Association.....	Feb. 14, 1899	1900	B.2, 1914
Mutual Building and Loan Association.....	July 20, 1892	1894	C.7, 1916
Pasadena Building and Loan Association.....	Feb. 14, 1899	1900	
Reliance Mutual Building and Loan Association.....	Sept. 30, 1903	No rep.	A.13, 1904
San Gabriel Valley Building and Loan Association.....	Sept. 25, 1896	1897	B.3, 1898 C.2, 1898
<i>Paso Robles (San Luis Obispo County):</i>			
Paso Robles Mutual Building and Loan Association.....	Sept. 2, 1905	1906	
<i>Petaluma (Sonoma County):</i>			
Petaluma Mutual Loan Association.....	Sept. 27, 1889	1894	
<i>Pleasanton (Alameda County):</i>			
Pleasanton Mutual Building and Loan Association.....	Mar. 1, 1895	1896	
<i>Pomona (Los Angeles County):</i>			
Home Builders Loan Association.....	Mar. 16, 1908	1909	
Mutual Building and Loan Association.....	Dec. 24, 1892	1894	
<i>Porterville (Tulare County):</i>			
Porterville Mutual Building and Loan Association.....	Sept. 29, 1905	1906	
<i>Redlands (San Bernardino County):</i>			
Home Investment Association.....	Mar. 22, 1890	1894	B.8, 1923
Redlands Building and Loan Association.....	Mar. 22, 1890	1894	
<i>Redondo Beach (Los Angeles County):</i>			
American Mutual Building and Loan Association.....	Mar. 26, 1923	1923	
Mutual Building and Loan Association.....	Jan. 4, 1892	1894	A.8, 1895
<i>Redwood City (San Mateo County):</i>			
San Mateo County Building and Loan Association.....	May 8, 1890	1894	
<i>Rialto (San Bernardino County):</i>			
Rialto Building and Loan Association.....	June 7, 1922	1922	
<i>Richmond (Contra Costa County):</i>			
California Guarantee Building and Loan Association.....	Feb. 14, 1923	1923	
Richmond Building, Loan and Security Company.....	June 28, 1911	No rep.	D.9, 1912
<i>Riverside (Riverside County):</i>			
Riverside County Mutual Building and Loan Association.....	Apr. 5, 1901	1902	
<i>Sacramento (Sacramento County):</i>			
Capital Building and Loan Association.....	Feb. 5, 1923	1923	
Germania Building and Loan Association.....	Dec. 31, 1872	1894	L.V., 1908
Ocidental Building and Loan Association.....	Feb. 7, 1891	1894	L.R., 1900
Sacramento Building and Loan Association.....	Aug. 26, 1874	1894	
Sacramento Guarantee Building-Loan Association.....	Mar. 4, 1924		
Union Building and Loan Association.....	Feb., 1891	1894	L.R., 1898
<i>Salinas (Monterey County):</i>			
Salinas Mutual Building and Loan Association.....	Sept. 3, 1897	1898	L.V., 1900
<i>San Bernardino (San Bernardino County):</i>			
Guarantee Building and Loan Association.....	Apr. 3, 1922	1922	
San Bernardino Land and Building Association.....	Jan. 3, 1887	1894	L.R., 1897
Santa Fe Building and Loan Association.....	Jan. 8, 1890	1894	
<i>San Diego (San Diego County):</i>			
Community Building and Loan Association.....	Apr. 23, 1920	1921	
San Diego Building and Loan Association.....	July 14, 1885	1894	
San Diego Savings and Loan Association.....	Nov. 11, 1887	1894	L.V., 1900
Silver Gate Building and Loan Association.....	May 22, 1890	1894	
<i>San Francisco (San Francisco County):</i>			
Acme Building and Loan Association.....	Mar. 14, 1891	1894	L.V., 1910
Aetna Mutual Building and Loan Association.....	May 19, 1893	1894	L.V., 1907
Alliance Building and Loan Association.....	Oct. 14, 1890	1894	L.V., 1907
Alto Building and Loan Association.....	Feb., 1891	1894	L.V., 1906
Argonaut Mutual Building and Loan Association.....	Jan. 31, 1891	1894	D.11, 1920
Atlas Building and Loan Association.....	Oct. 14, 1890	1894	L.V., 1905
Bankers Loan and Trust Company.....	June 22, 1900	1905	A.11, 1906
Bay City Building and Loan Association.....	May 9, 1889	1894	D.12, 1920
Bay View Building and Loan Association.....	Nov. 18, 1911	1912	
Borrowers Mutual Building and Loan Association.....	Feb. 13, 1896	1897	L.V., 1900
California Guarantee Investment Company.....	Aug. 2, 1890	1894	L.V., 1903
California Home Building-Loan Company.....	June 28, 1889	1897	
California Mutual Savings Fund, Loan and Building Association.....	Mar. 26, 1887	1894	
Capital Building and Loan Association.....	June, 1890	1894	L.V., 1905
Central Mutual Building and Loan Association.....	Apr. 15, 1907	1908	L.V., 1909
Citizens Building and Loan Association.....	Jan. 14, 1885	1894	
City Building and Loan Association.....	Mar. 26, 1891	1894	D.3, 1911
Columbia Building and Loan Association.....	May 2, 1890	1894	L.V., 1907

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO
JUNE 30, 1924, INCLUSIVE—Continued.

	Organized	First report	Closed
<i>San Francisco—Continued.</i>			
Commercial Building and Loan Association	Dec. 21, 1886	1894	D.4, 1905
Commonwealth Mutual Building and Loan Association	July 26, 1889	1894	A.9, 1904
Continental Building and Loan Association	July 17, 1889	1894	L.B., 1915
Cooperative Mutual Building and Loan Association	Sept. 16, 1892	1894	L.V., 1899
Cosmos Loan Association	Apr. 30, 1890	1894	L.V., 1903
Economy Building and Loan Association	Dec. 31, 1889	1894	D.5, 1909
Eintracht Spar and Ban Verein	July 12, 1884	1894	L.V., 1906
El Dorado Loan Association	Mar. 14, 1890	1894	L.V., 1907
Empire Building and Loan Association	Aug. 24, 1889	1894	
Enterprise Mutual Building and Loan Association	Mar. 2, 1891	1894	L.V., 1898
Equitable Building and Loan Association	Dec. 7, 1908	1910	C.5, 1909
Equitable Mutual Building and Loan Association	Oct. 27, 1885	1894	L.V., 1896
Eureka Building and Loan Association	Nov. 1890	1894	
Eureka Loan Association	May 16, 1889	1894	L.V., 1902
Excelsior Loan Association	Jan. 3, 1889	1894	L.V., 1905
Fairmont Loan Association	Mar. 2, 1891	1894	L.V., 1916
Federal Safe Deposit Company	Dec. 16, 1904	1905	L.V., 1906
Fidelity Building and Loan Association	Mar. 19, 1887	1894	
Franklin Mutual Building and Loan Association	Oct. 22, 1906	1907	
Franklin Savings and Building Association	Nov. 18, 1875	1894	L.V., 1907
Germania Building and Loan Association	June 6, 1889	1894	L.V., 1912
Globe Mutual Building and Loan Association	Mar. 30, 1898	1899	
Golden Gate Mutual Building and Loan Association	Aug. 31, 1892	1894	L.V., 1901
Golden Rule Building and Loan Association	May 17, 1892	1894	L.V., 1904
Golden West Building and Loan Association	May 23, 1890	1894	L.V., 1906
Granite Mutual Building and Loan Association	Aug. 18, 1890	1894	L.V., 1907
Guardian Loan Association	Apr. 18, 1890	1894	L.V., 1904
Home Investment Association	Mar. 22, 1890	1894	L.V., 1902
Home Mutual Building and Loan Association	Dec. 2, 1885	1894	C.4, 1903
Home Mutual Deposit Loan Company	Dec. 2, 1885	1894	B.4, 1907
Homeseekers Loan Association	Sept. 30, 1890	1894	L.V., 1901
Householders Building and Loan Association	Oct. 5, 1889	1894	D.6, 1909
Humboldt Building and Loan Association	Sept. 26, 1890	1894	L.V., 1911
Inter Nos Building and Loan Association	May 27, 1889	1894	L.V., 1907
Investors Home Mutual Building and Loan Association	Jan. 24, 1896	No rep.	L.V., 1897
Italian Swiss Mutual Loan Association	Apr. 1, 1887	1894	L.V., 1912
Mechanics Building and Loan Association	Jan. 6, 1891	1894	
Merchants Loan Association	June 21, 1889	1894	L.V., 1900
Metropolis Mutual Building and Loan Association	Apr. 25, 1895	*	
Mission Building and Loan Association	Oct. 5, 1923	1924	
Mission Home and Loan Association	Mar. 12, 1889	1894	I.V., 1915
Mission Improved Building and Loan Association	Jan. 22, 1902	1903	A.10, 1907
Monarch Mutual Building and Loan Association	May 19, 1891	1894	L.V., 1910
Mutual Savings, Fund, Loan and Building Association	June 4, 1883	1894	J.V., 1903
National Home and Loan Association	Nov. 5, 1885	1894	L.V., 1904
Northern California Building and Loan Association	Oct. 2, 1911	1912	
Occidental Loan Association	Aug. 25, 1885	1894	
Pacific Coast Loan Association	Oct. 3, 1893	1894	L.V., 1905
Pacific Coast Savings Society	Jan. 26, 1891	1894	I.R., 1905
Pacific Loan Association	Dec. 3, 1884	1894	D.13, 1920
Pacific Mutual Building and Loan Association	Aug. 21, 1891	1894	L.V., 1900
Pacific States Savings and Loan Association	June 14, 1889	1894	
Phoenix Savings Building and Loan Association	Nov. 17, 1889	1894	E.1, 1905
Progress Mutual Loan Association	Dec. 31, 1894	1895	
Provident Mutual Loan Association	Sept. 20, 1887	1894	
Prudence Building and Loan Association	May 19, 1891	1894	A.11, 1913
Renters Mutual Building and Loan Association	Nov. 21, 1890	1894	E.2, 1906
Republic Savings, Building and Loan Association of California	Oct. 11, 1889	1894	B.5, 1900
Richmond Mutual Building and Loan Association	July 2, 1897	1898	L.V., 1907
Safety Mutual Building and Loan Association	May 12, 1894	1895	D.7, 1912
San Francisco Building and Loan Association	Apr. 30, 1923	1923	
San Francisco Home Mutual Loan Association	Nov. 8, 1890	1894	L.V., 1911
San Francisco Mutual Loan Association	Oct. 28, 1882	1894	L.V., 1911
San Francisco and Oakland Mutual Loan Association	Jan. 3, 1889	1894	L.V., 1911
Security Loan Association	Apr. 19, 1888	1894	L.V., 1900
Standard Loan and Trust Company	Jan. 14, 1903	1905	A.12, 1906
State Building and Loan Corporation	Oct. 16, 1916	No rep.	E.4, 1917
State Rural Credit Association	Jan. 20, 1916	1916	E.3, 1916
Sterling Building and Loan Association	July 16, 1911	1913	L.V., 1912
Sun Mutual Building and Loan Association	Aug. 1, 1894	No rep.	D.8, 1895
Triumph Building and Loan Association	Jan. 30, 1891	1894	B.8, 1907
Union Building and Loan Association	May 6, 1881	1894	D.14, 1920
Union Building and Loan Association	Jan. 22, 1924		
Visitation Home Building and Loan Association	Jan. 12, 1909	1910	L.V., 1912
West Shore Mutual Loan Association	Aug. 4, 1890	1894	L.V., 1910
Western Loan Association	Nov. 12, 1886	1894	
Yerba Buena Mutual Building and Loan Association	May 2, 1891	1894	L.V., 1900

*Never organized.

LIST OF BUILDING AND LOAN ASSOCIATIONS OF RECORD FROM 1893 TO
JUNE 30, 1924, INCLUSIVE—Continued.

	Organized	First report	Closed
<i>San Jose (Santa Clara County):</i>			
California Mutual Building and Loan Association	Mar. 12, 1889	1894	
Guaranty Building and Loan Association	June 2, 1919	1920	
Home Owners Building and Loan Association	Oct. 31, 1919	1920	
Mutual Building and Loan of San Jose and College Park	Mar. 12, 1889	1894	B 7, 1924
Nucleus Building and Loan Association	Mar. 26, 1889	1894	
San Jose Building and Loan Association	June 30, 1885	1894	
<i>San Luis Obispo (San Luis Obispo County):</i>			
San Luis Building and Loan Association	Mar. 1, 1888	1894	
<i>San Mateo (San Mateo County):</i>			
Peninsula Building and Loan Association	Nov. 24, 1922	1923	
San Mateo Mutual Building and Loan Association	Jan. 2, 1896	1897	
<i>San Pedro (Los Angeles County):</i>			
Harbor Mutual Loan Association	July 26, 1920	1921	L.V., 1922
<i>San Rafael (Marin County):</i>			
Marin County Mutual Building and Loan Association	July 19, 1886	1894	
<i>Santa Ana (Orange County):</i>			
Home Mutual Building and Loan Association	Apr. 1, 1893	1894	
Orange County Mutual Building and Loan Association	Mar. 7, 1901	1894	L.C., 1913
Santa Ana Building and Loan Association	Mar. 28, 1923	1923	
<i>Santa Barbara (Santa Barbara County):</i>			
Loan and Building Association	May 23, 1887	1894	
Santa Barbara Mutual Building and Loan Association	May 20, 1901	1902	
<i>Santa Clara (Santa Clara County):</i>			
Santa Clara Building and Loan Association	Mar. 15, 1889	1894	
<i>Santa Cruz (Santa Cruz County):</i>			
Santa Cruz County Building and Loan Association	May 20, 1908	1909	
<i>Santa Monica (Los Angeles County):</i>			
Bay Cities Guaranty Building-Loan Association	May 27, 1921	1922	
<i>Santa Paula (Ventura County):</i>			
Santa Paula Building and Loan Association	Apr. 21, 1890	1894	
<i>Santa Rosa (Sonoma County):</i>			
Santa Rosa Building and Loan Association	Oct. 3, 1888	1894	
<i>Sausalito (Marin County):</i>			
Sausalito Mutual Loan Association	Dec. 20, 1887	1894	
<i>Stockton (San Joaquin County):</i>			
San Joaquin Valley Building and Loan Association	June 17, 1889	1894	
Security Building and Loan Association	Oct. 25, 1912	1913	
State Building and Loan Association	Nov. 10, 1922	1923	
Stockton Land, Loan and Building Association	Jan. 3, 1887	1894	
<i>Sunnyvale (Santa Clara County):</i>			
Sunnyvale Guaranty, Loan and Investment Company	Aug. 19, 1908	1909	L.V., 1911
<i>Susanville (Lassen County):</i>			
Honey Lake Building and Loan Association	Nov. 29, 1919	1920	L.V., 1923
<i>Tiburon (Marin County):</i>			
Northwestern Building and Loan Association	May 21, 1923	1924	
<i>Torrance (Los Angeles County):</i>			
Torrance Mutual Building and Loan Association	Sept. 25, 1922	1923	
<i>Tulare (Tulare County):</i>			
Guarantee Building and Loan Association	Jan. 20, 1923	1924	
Tulare Building and Loan Association	Jan. 1889	1894	
<i>Turlock (Stanislaus County):</i>			
Turlock Building and Loan Association	Nov. 29, 1911	*	L.V., 1912
<i>Ukiah (Mendocino County):</i>			
Ukiah Mutual Building and Loan Association	May 1, 1894	1895	L.V., 1904
<i>Upland (San Bernardino County):</i>			
Magnolia Mutual Building and Loan Association	Sept. 24, 1901	1902	
<i>Vallejo (Solano County):</i>			
Vallejo Building and Loan Association	Oct. 26, 1911	1912	L.V., 1919
<i>Ventura (Ventura County):</i>			
Ventura Building and Loan Association	June 24, 1920	1921	
Ventura Mutual Building and Loan Association	Feb. 1, 1897	1898	L.V., 1902
<i>Visalia (Tulare County):</i>			
Visalia Building and Loan Association	Jan. 5, 1887	1894	
<i>Watsonville (Santa Cruz County):</i>			
Watsonville Mutual Building and Loan Association	Apr. 14, 1897	1898	L.V., 1901
<i>Whittier (Los Angeles County):</i>			
Mutual Building and Loan Association	Apr. 19, 1920	1920	
Whittier Building and Loan Association	Oct. 25, 1920	1921	
<i>Wilmington (Los Angeles County):</i>			
Harbor Building and Loan Association	Aug. 18, 1922	1924	
Wilmington Mutual Building and Loan Association	Sept. 23, 1920	1921	
<i>Woodland (Yolo County):</i>			
Woodland Building and Loan Association	June 8, 1886	1894	L.V., 1900
Northern California Building and Loan Association	Oct. 2, 1911	1912	C.7, 1920

*No business.

EXPLANATION KEY TO REFERENCES UNDER "CLOSED" COLUMN.

- L.V.—Liquidated voluntarily.
 L.R.—Liquidated by receiver.
 L.C.—Liquidated by commissioner.
 I.B.—In liquidation by trustee in bankruptcy.
 I.C.—In liquidation by commissioner since 1917.
 I.V.—In liquidation, voluntary.
 I.R.—In liquidation by receiver.
- A. 1—Absorbed by Globe Mutual Bldg. and Loan Assn., San Francisco, July 1908.
 A. 2—Absorbed by Continental Bldg. and Loan Association, San Francisco.
 A. 3—Absorbed by Los Angeles Bldg. and Loan Assn., L. A., December, 1901.
 A. 4—Absorbed by Mechanics Mutual Bldg. and Loan Assn., L. A., September, 1895.
 A. 5—Absorbed by Fidelity Savings and Loan Association, L. A., February, 1914.
 A. 6—Absorbed by California Home Bldg.-Loan Company, San Francisco, 1913.
 A. 7—Absorbed by California Security Loan Corporation, Pasadena, 1916.
 A. 8—Absorbed by National Building and Loan Association, Los Angeles, 1896.
 A. 9—Absorbed by Standard Loan and Trust Company, San Francisco, 1904.
 A. 10—Absorbed by Householders Bldg. and Loan Assn., San Francisco, Dec., 1907.
 A. 11—Absorbed by California Home Bldg.-Loan Co., San Francisco, May, 1913.
 A. 12—Absorbed by Renters Cooperative Investment Company, San Francisco, 1906.
 A. 13—Absorbed by State Mutual Bldg. and Loan Association, Los Angeles, 1904.
 A. 14—Absorbed by State Savings and Commercial Bank, San Francisco, 1906.
- B. 1—Name changed to State Mutual Building and Loan Association, 1896.
 B. 2—Name changed to Pasadena Building and Loan Association, April, 1914.
 B. 3—Name changed to State of California Mutual Building and Loan Association.
 B. 4—Name changed to Home Mutual Deposit Loan Company, 1907.
 B. 5—Name changed to Phoenix Savings Building and Loan Association, 1900.
 B. 6—Name changed to Home Building and Loan Association, 1922.
 B. 7—Name changed to California Mutual Building and Loan Association, 1924.
 B. 8—Name changed to Redlands Building and Loan Association, 1923.
- C. 1—Removed to San Diego, in liquidation by receiver.
 C. 2—Removed to Los Angeles in 1898.
 C. 3—Removed to Berkeley, name changed to Berkeley Loan and Security Co.
 C. 4—Removed to Redlands, 1903.
 C. 5—Removed to Berkeley, 1909.
 C. 6—Removed to Oakland, 1917, name changed to California Home Investment Association.
 C. 7—Removed to San Francisco in 1910.
- D. 1—Consolidated with "Home Security" of Oakland, and name changed to Alameda County Loan Association.
 D. 2—Consolidated with "Alameda Building and Loan Association," and name changed to Alameda County Loan Association.
 D. 3—Consolidated with Prudence Bldg. and Loan Association, San Francisco, 1911.
 D. 4—Consolidated with Home Mutual Bldg. and Loan Assn., San Francisco, 1905.
 D. 5—Consolidated with Safety Mutual Bldg. and Loan Assn., San Francisco, 1909.
 D. 6—Consolidated with Safety Mutual Bldg. and Loan Assn., San Francisco, 1909.
 D. 7—Consolidated with Citizens Bldg. and Loan Association, San Francisco, 1912.
 D. 8—Consolidated with Triumph Loan Association, San Francisco, 1895.
 D. 9—Consolidated with Equitable Bldg. and Loan Association, Berkeley, 1912.
 D. 10—Consolidated with Southern California Loan Association, Los Angeles, 1921.
 D. 11—Consolidated with Occidental Loan Association, San Francisco, 1920.
 D. 12—Consolidated with Western Loan Association, San Francisco, 1920.
 D. 13—Consolidated with Occidental Loan Association, San Francisco, 1920.
 D. 14—Consolidated with Western Loan Association, San Francisco, 1920.
 D. 15—Consolidated with Angelus Building and Loan Association, Los Angeles, 1924.
- E. 1—Secured a banking license by permission of Attorney General, 1905.
 E. 2—Secured a banking license by permission of Attorney General, 1905.
 E. 3—Transferred business to State Building and Loan Corporation, S. F., 1916.
 E. 4—Transferred business to Security Savings and Loan Assn., Reno, Nev., 1917.

APPENDIX

Detailed Statement of the Condition

of the

Building and Loan Associations

of the

State of California

As compiled from the reports to the Commissioner for the fiscal year
ending June 30, 1924

ARRANGED ALPHABETICALLY BY CITIES, TOWNS, AND NAMES

ALAMEDA.

CENTRAL LOAN ASSOCIATION.

P. O. address, Park and Central Avenue, Alameda.

(Incorporated July 29, 1909.)

J. L. DELANOV, Secretary.

F. N. DELANOV, President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 955.

No. of shares, 13,576.

Assets.		Liabilities.	
Loans, on definite contract	\$1,052,046 00	Guarantee stock, capital	\$40,100 00
Arrearages, on interest	1,000 00	Guarantee stock, surplus	
Cash, in bank	16,563 27	reserve	14,000 00
Furniture and fixtures	500 00	Installment shares, dues	515,712 52
Other assets	161 80	Installment shares, profits	84,780 13
		Investment certificates, principal	348,408 07
		Investment certificates, dividends	35,147 22
		Overdrafts and bills payable	12,000 00
		Reserve and undivided profits	7,743 82
		Loans due and incomplete	12,379 31
Total assets	\$1,070,271 07	Total liabilities	\$1,070,271 07
Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$30,931 12	Overdrafts and bills payable	\$78,000 00
Guarantee stock	15,100 00	Loans on mortgages and shares	550,417 75
Installment shares, dues	397,030 78	Interest paid	951 93
Investment certificates	191,134 90	Dividends on guarantee stock	2,961 92
Interest	70,317 84	Dues repaid, installment shares	199,223 45
Loans repaid	270,312 49	Profits repaid, installment shares	10,044 91
Overdrafts and bills payable	90,000 00	Investment certificates, principal	197,783 35
Advances repaid, ledger accounts	1,615 22	Investment certificates, dividends	11,287 48
Real estate sold	13,250 00	Advances, ledger accounts	1,615 22
All other receipts	1,197 05	Salaries	5,800 00
		Taxes	774 79
		Other expenses	4,111 48
		All other disbursements	1,353 85
		Balance, cash in office and bank	16,563 27
Total receipts	\$1,080,889 40	Total disbursements	\$1,080,889 40

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$6 per share per month.

Dividend, last fiscal year, 50 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

ALAMEDA.

COLUMBIAN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, Room 88, 812 Broadway, Oakland.

(Incorporated July 18, 1893.)

R. R. READ, Secretary.

ROBERT R. YATES, President.

Fiscal year ended July 31, 1923.

No. of series, 22.

No. of members and investors, 253.

No. of shares, 3048.

Assets.		Liabilities.	
Loans, on definite contract.		Installment shares, dues	\$144,384 00
\$211,075.48; on shares.		Installment shares, profits	33,345 04
\$1,445.77	\$212,521 25	Advance payments	6,920 41
Arrearages, on shares.		Overdrafts and bills payable	32,440 43
\$3,571.89; on interest.		Reserve and undivided profits	5,054 41
\$413.60	3,985 49	Loans due and incomplete	9,145 30
Cash, in bank	12,618 45		
Advances, ledger accounts	1,913 22		
Other assets	251 18		
Total assets	\$231,289 59	Total liabilities	\$231,289 59

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$2,111 03	Overdrafts and bills payable	\$4,789 39
Installment shares, dues	38,104 78	Loans on mortgages and shares	88,043 99
Interest	14,180 46	Interest paid	836 22
Fines	40 55	Dues repaid, installment shares	33,557 36
Fees	72 00	Profits repaid, installment shares	7,866 26
Loans repaid	69,726 75	Advances, ledger accounts	2,549 17
Overdrafts and bills payable	36,472 74	Bonds purchased	5,000 00
Advances repaid, ledger accounts	1,638 50	Salaries	2,238 50
Bonds sold	5,000 00	Taxes	197 23
All other receipts	75 33	Other expenses	725 57
Total receipts	\$158,422 14	Balance, cash in office and bank	12,618 45
		Total disbursements	\$158,422 14

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
49	120	\$120 00	\$163 67	\$159 31
51	108	108 00	142 45	139 01
53	96	96 00	122 59	119 94
55	84	84 00	103 94	101 95
57	72	72 00	86 35	84 94
59	60	60 00	69 79	68 82
61	48	48 00	54 69	53 58
63	36	36 00	39 43	39 09
65	24	24 00	25 53	25 38
67	12	12 00	12 39	12 36

ALHAMBRA.

ALHAMBRA BUILDING AND LOAN ASSOCIATION.

P. O. address, 219 W. Main Street, Alhambra.

(Incorporated June 25, 1921.)

J. HOMER HOUGH, Secretary.

FRANK T. OLSON, President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 202.

No. of shares, 1942.

Assets.		Liabilities.	
Loans, on definite contract	\$178,774 82	Guarantee stock, capital	\$73,450 00
Arrearages, on interest	933 83	Guarantee stock, surplus re-	
Cash, in office	23,277 18	serve	8,578 41
Furniture and fixtures	888 92	Installment shares, dues	12,250 00
Advances, ledger accounts	68 09	Installment shares, profits	923 61
Other assets, loan fees	50 00	Investment certificates, prin-	
		cipal	51,601 15
		Investment certificates, divi-	
		dends	561 99
		Overdrafts and bills payable	35,000 00
		Loans due and incomplete	8,164 15
		Sundry ledger accounts	8,004 29
		All other liabilities, unpaid	
		dividends	5,459 24
Total assets	\$203,992 84	Total liabilities	\$203,992 84

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$10,651 50	Overdrafts and bills payable	\$10,000 00
Guarantee stock	12,425 00	Loans on mortgages and	
Installment shares, dues	6,465 00	shares	91,159 86
Investment certificates	424,216 42	Interest paid	1,785 55
Interest	13,620 81	Dividends on guarantee stock	4,187 69
Premiums	1,160 00	Dues repaid, installment	
Fees	2,154 50	shares	150 00
Loans repaid	26,925 31	Profits repaid, installment	
Overdrafts and bills payable	25,000 00	shares	2 51
Advances repaid, ledger ac-		Investment certificates, prin-	
counts	1,331 65	cipal	393,659 24
All other receipts, escrows	60,878 37	Investment certificates, divi-	
		dends	813 73
		Advances, ledger accounts	1,336 97
		Salaries	1,371 75
		Taxes	148 36
		Other expenses	3,371 62
		All other disbursements,	
		escrows	53,564 10
		Balance, cash in office and	
		bank	23,277 18
Total receipts	\$584,828 56	Total disbursements	\$584,828 56

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

ANAHEIM.

ANAHEIM BUILDING AND LOAN ASSOCIATION.

P. O. address, 114 N. Lemon Street, Anaheim.

(Incorporated June 20, 1921.)

S. P. SIERSEN, Secretary.

WILLIAM STARK, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 92.

No. of shares, 1545.

Assets.		Liabilities.	
Loans, on mortgages, \$51,200 ;		Guarantee stock, capital----	\$42,300 00
on definite contract,		Guarantee stock, surplus	
\$80,249.44; on contract		reserve -----	2,915 47
sales, \$6,003.98 -----	\$137,453 42	Installment shares, dues -----	2,295 18
Cash in office, \$281.44; in		Installment profits -----	78 84
bank, \$7,258.99 -----	7,540 43	Paid-up and prepaid shares,	
Furniture and fixtures -----	304 53	capital -----	60,600 00
Other assets, revenue stamps	20 04	Paid-up and prepaid shares,	
		dividends -----	1,779 88
		Investment certificates, prin-	
		cipal -----	21,150 00
		Investment certificates, divi-	
		dends -----	406 32
		Overdrafts and bills payable	4,000 00
		Reserve and undivided profits	1,538 78
		Loans due and incomplete----	251 51
		Sundry ledger accounts-----	8,002 44
Total assets -----	\$145,318 42	Total liabilities -----	\$145,318 42

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$4,649 75	Loans on mortgages and	
Guarantee stock -----	4,450 00	shares -----	\$64,884 98
Installment shares, dues----	1,778 46	Interest paid -----	270 47
Paid-up and prepaid shares,		Salaries -----	1,200 00
dues -----	27,600 00	Other expenses -----	1,674 75
Investment certificates -----	7,550 00	All other disbursements-----	7 40
Interest -----	5,274 02	Balance, cash in office and	
Fines -----	3 72	bank -----	7,540 43
Fees -----	67 27		
Loans repaid -----	10,619 07		
Overdrafts and bills payable	4,000 00		
Advances repaid, ledger ac-			
counts -----	7,973 49		
Bonds sold -----	1,000 00		
All other receipts, insurance,			
commissions, etc. -----	612 25		
Total receipts -----	\$75,578 03	Total disbursements -----	\$75,578 03

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus 6 per cent for average time.

ANAHEIM.

SAVINGS, LOAN AND BUILDING ASSOCIATION.

P. O. address, 222 E. Center Street, Anaheim.

(Incorporated January 8, 1889.)

FRED. A. BACKS, JR., Secretary.

C. F. GRIM, President.

Fiscal year ended April 30, 1924.

No. of series, 11.

No. of members and investors, 481.

No. of shares, 13,807.

Assets.	
Loans, on mortgages, \$887,700; on shares, \$11,320	\$899,020 00
Arrearages, on shares, \$420; on interest, \$555.20; on fines, \$59.15	1,034 35
Cash, in office, \$171.30; in bank, \$39,929.27	40,100 57
Furniture and fixtures	1,200 00
Advances, ledger accounts	49 72
Total assets	\$941,404 64

Liabilities.	
Installment shares, dues	\$269,226 00
Installment shares, profits	60,923 06
Advance payments	570 20
Overdrafts and bills payable	560,220 00
Reserve and undivided profits	16,688 89
Loans due and incomplete	33,102 08
Sundry ledger accounts	674 41
Total liabilities	\$941,404 64

Receipts for Fiscal Year.	
Balance from last report	\$9,294 37
Installment shares, dues	84,600 25
Interest	63,548 41
Fines	189 65
Fees	80 25
Loans repaid	132,870 00
Overdrafts and bills payable	215,805 00
Advances repaid, ledger accounts	67 95
All other receipts	1,081 23
Total receipts	\$507,537 14

Disbursements for Fiscal Year.	
Overdrafts and bills payable	\$98,445 00
Loans on mortgages and shares	293,756 90
Interest paid	29,228 82
Dues repaid, installment shares	27,756 50
Profits repaid, installment shares	11,543 17
Advances, ledger accounts	49 72
Salaries	4,060 50
Taxes	705 64
Other expenses	1,456 25
All other disbursements	134 07
Balance, cash in office and bank	40,100 57
Total disbursements	\$507,537 14

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
25	132	\$66 00	\$102 93	\$102 93
26	120	60 00	89 70	85 25
27	108	54 00	77 43	72 74
28	96	48 00	66 09	61 57
29	84	42 00	55 59	51 51
30	72	36 00	45 82	42 38
31	60	30 00	36 69	34 01
32	48	24 00	28 21	26 10
33	36	18 00	20 32	18 93
34	24	12 00	13 02	12 20
35	12	6 00	6 26	6 03

BAKERSFIELD.

KERN COUNTY MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, care First Bank of Kern, Bakersfield.

(Incorporated July 29, 1901.)

E. B. DUNCAN, Assistant Secretary.

J. F. DUGAN, President.

Fiscal year ended December 31, 1923.

No. of series, 12.

No. of members and investors, 536.

No. of shares, 13,636.

Assets.		Liabilities.	
Loans, on mortgages.....	\$684,114 51	Installment shares, dues.....	\$272,599 57
Arrearages, on interest.....	2,921 37	Installment shares, profits....	100,060 95
Cash, in bank.....	21,436 69	Paid-up and prepaid shares, capital	294,800 00
Advances, ledger accounts....	1,548 41	Overdrafts and bills payable..	10,000 00
		Reserve and undivided profits	27,568 27
		Loans due and incomplete....	4,992 19
Total assets	\$710,020 98	Total liabilities	\$710,020 98

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report....	\$14,840 98	Overdrafts and bills payable..	\$65,000 00
Installment shares, dues	222,435 43	Loans on mortgages and shares	232,869 64
Paid-up and prepaid shares, dues	86,200 00	Interest paid	1,709 23
Interest	69,189 49	Dues repaid, installment shares	206,450 33
Fines	24 65	Profits repaid, installment shares	17,171 15
Loans repaid	183,775 50	Paid-up and prepaid shares, capital	62,000 00
Overdrafts and bills payable..	55,000 00	Paid-up and prepaid shares, dividends	16,866 50
Advances repaid, ledger ac- counts	330 37	Advances, ledger accounts....	835 49
Real estate sold.....	9 95	Salaries	4,980 00
All other receipts.....	118 23	Taxes	642 19
		Other expenses	1,963 48
		Balance, cash in office and bank	21,436 69
Total receipts	\$631,924 70	Total disbursements	\$631,924 70

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 12 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

BAKERSFIELD.

PEOPLES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, Rooms 4-5-6 First National Bank Building, Bakersfield.

(Incorporated January 27, 1892.)

L. S. ROBINSON, Secretary.

H. I. TUPMAN, President.

Fiscal year ended January 31, 1924.

No. of series, 13.

No. of members and investors, 90.

No. of shares, 2472.

Assets.		Liabilities.	
Loans, on mortgages, \$137,- 440; on shares, \$100-----	\$137,540 00	Installment shares, dues ----	\$46,129 50
Arrearages, on shares, \$408.40; on interest, \$491.75 -----	900 15	Installment shares, profits ---	13,851 83
Cash, in bank -----	454 31	Paid-up and prepaid shares, capital -----	53,600 00
Advances, ledger accounts --	450 00	Advance payments -----	56 75
Total assets -----	\$139,344 46	Overdrafts and bills payable--	9,500 00
		Reserve and undivided profits	15,606 38
		Loans due and incomplete. --	600 00
		Total liabilities -----	\$139,344 46
Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report ---	\$348 36	Overdrafts and bills payable--	\$47,500 00
Installment shares, dues ---	19,247 05	Loans on mortgages and shares -----	56,049 35
Paid-up and prepaid shares, dues -----	2,500 00	Interest paid -----	2,650 32
Interest -----	15,188 84	Dues repaid, installment shares -----	18,174 30
Fines -----	258 84	Profits repaid, installment shares -----	4,028 47
Fees -----	1 25	Paid-up and prepaid shares, capital -----	2,000 00
Loans repaid -----	77,301 25	Paid-up and prepaid shares, dividends -----	3,164 00
Overdrafts and bills payable--	22,000 00	Salaries -----	2,025 00
Total receipts -----	\$136,845 59	Taxes -----	164 79
		Other expenses -----	611 30
		All other disbursements-----	23 75
		Balance, cash in office and bank -----	454 31
		Total disbursements -----	\$136,845 59

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
34-----	84	\$50 40	\$82 44	\$81 50
35-----	78	46 80	73 92	73 00
38-----	60	36 00	51 12	50 00
40-----	48	28 80	38 10	37 00
42-----	36	21 60	26 64	25 50
44-----	24	14 40	16 56	15 50
46-----	12	7 20	7 74	7 50

BERKELEY.

BERKELEY GUARANTEE BUILDING AND LOAN
ASSOCIATION.

P. O. address, 2045 Shattuck Avenue, Berkeley.

(Incorporated December 16, 1922.)

F. R. PEAKE, Secretary.

PERRY T. TOMPKINS, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 418.

No. of shares, 1533.

Assets.		Liabilities.	
Loans, on definite contract	\$465,169 88	Guarantee stock, capital	\$100,000 00
Arrearages, on interest	2,186 57	Guarantee stock, surplus	
Cash, in bank	31,031 15	reserve	5,000 00
Furniture and fixtures	238 50	Installment shares, dues	21,099 92
Other assets	662 90	Installment shares, profits	592 29
		Paid-up and prepaid shares,	
		capital	4,400 00
		Paid-up and prepaid shares,	
		dividends	128 21
		Investment certificates, principal	275,098 50
		Investment certificates, dividends	5,429 43
		Reserve and undivided profits	849 07
		Loans due and incomplete	80,891 88
		All other liabilities, unearned interest	5,799 70
Total assets	\$499,289 00	Total liabilities	\$499,289 00

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$100,000 00	Overdrafts and bills payable	\$15,000 00
Installment shares, dues	25,372 03	Loans on mortgages and shares	547,369 83
Paid-up and prepaid shares, dues	6,121 15	Interest paid	31 22
Investment certificates	411,885 82	Dues repaid, installment shares	4,272 14
Interest	12,895 91	Paid-up and prepaid shares, capital	1,721 15
Loans repaid	170,583 25	Paid-up and prepaid shares, dividends	64 58
Overdrafts and bills payable	15,000 00	Investment certificates, principal	136,787 32
All other receipts, guarantee stock premiums, etc.	5,273 10	Investment certificates, dividends	933 19
		Salaries	2,400 00
		Taxes	43 00
		Other expenses	5,849 87
		All other disbursements, office fixtures, etc.	1,627 84
		Balance, cash in office and bank	31,031 15
Total receipts	\$747,131 29	Total disbursements	\$747,131 29

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

BERKELEY.

FIDELITY GUARANTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 204 Mercantile Bank Building, Berkeley.

(Incorporated August 17, 1921.)

E. H. DICKSON, Assistant Secretary.

CHAS. L. MCFARLAND, President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 909.

No. of shares, 1943.

Assets.		Liabilities.	
Loans, on mortgages, \$124,-		Guarantee stock, capital...	\$100,000 00
200; on definite contract,		Guarantee stock, surplus	
\$631,959.67	\$756,159 67	reserve	2,800 00
Cash, in office, \$100; in		Installment shares, dues...	32,387 22
bank, \$5,311.08	5,411 08	Installment shares, profits...	970 00
Furniture and fixtures	374 94	Paid-up and prepaid shares,	
		capital	8,000 00
		Paid-up and prepaid shares,	
		dividends	273 15
		Investment certificates, prin-	
		cipal	506,790 80
		Investment certificates, divi-	
		dends	2,549 46
		Overdrafts and bills payable	40,500 00
		Reserve and undivided	
		profits	7,908 90
		Loans due and incomplete	55,711 16
		Sundry ledger accounts	55 00
		All other liabilities, unpaid	
		dividends	4,000 00
Total assets	\$761,945 69	Total liabilities	\$761,945 69

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report...	\$11,100 63	Overdrafts and bills payable	\$117,000 00
Installment shares, dues...	23,083 14	Loans on mortgages and	
Paid-up and prepaid shares,		shares	543,176 71
dues	1,100 00	Interest paid	1,152 44
Investment certificates	698,075 07	Dividends on guarantee	
Interest	47,691 48	stock	8,000 00
Fees	982 00	Dues repaid, installment	
Loans repaid	201,147 64	shares	19,250 38
Overdrafts and bills payable	157,500 00	Profits repaid, installment	
Advances repaid, ledger ac-		shares	1,850 14
counts	121,478 22	Paid-up and prepaid shares,	
		capital	4,500 00
		Paid-up and prepaid shares,	
		dividends	605 69
		Investment certificates, prin-	
		cipal	410,567 16
		Investment certificates, divi-	
		dends	21,640 48
		Advances, ledger accounts	121,478 22
		Taxes	320 89
		Other expenses	7,177 15
		All other disbursements	27 84
		Balance, cash in office and	
		bank	5,411 08
Total receipts	\$1,262,158 18	Total disbursements	\$1,262,158 18

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

BEVERLY HILLS.

BEVERLY HILLS BUILDING AND LOAN ASSOCIATION.

P. O. address, First National Bank Building, Beverly Hills.

(Incorporated May 29, 1922.)

H. C. CLARKE, JR., Secretary.

O. N. BEASLEY, President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 246.

No. of shares, 1313.

Assets.		Liabilities.	
Loans on mortgages, \$6,000; on definite contract, \$285,- 948.17 -----	\$291,948 17	Guarantee stock, capital.....	\$100,000 00
Arrearages, on interest.....	1,453 58	Guarantee stock, surplus reserve -----	10,000 00
Cash, in office, \$1,152.76; in bank, \$23,873.19 -----	25,025 95	Paid-up and prepaid shares, capital -----	31,300 00
Furniture and fixtures.....	523 15	Paid-up and prepaid shares, dividends -----	1,048 76
Advances, ledger accounts.....	402 02	Investment certificates, prin- cipal -----	133,340 33
Other assets -----	21 27	Investment certificates, divi- dends -----	977 44
		Reserve and undivided profits	3,761 29
		Loans due and incomplete....	38,946 32
Total assets -----	\$319,374 14	Total liabilities -----	\$319,374 14

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report....	\$14,814 47	Loans on mortgages and shares -----	\$182,745 32
Guarantee stock -----	12,300 00	Dividends on guarantee stock	11,563 10
Paid-up and prepaid shares, dues -----	22,900 00	Paid-up and prepaid shares, capital -----	1,000 00
Investment certificates -----	180,669 73	Paid-up and prepaid shares, dividends -----	452 84
Interest -----	15,991 38	Investment certificates, prin- cipal -----	68,954 24
Premiums -----	84 67	Investment certificates, divi- dends -----	2,457 91
Fines -----	28 82	Advances, ledger accounts....	466 92
Fees -----	1,981 50	Salaries -----	1,200 00
Loans repaid -----	46,804 46	Taxes -----	630 45
All other receipts -----	438 20	Other expenses -----	1,165 37
		All other disbursements....	351 13
		Balance, cash in office and bank -----	25,025 95
Total receipts -----	\$296,013 23	Total disbursements -----	\$296,013 23

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

BURBANK.

BURBANK BUILDING AND LOAN ASSOCIATION.

P. O. address, 226 N. Olive Avenue, Burbank.

(Incorporated September 6, 1921.)

J. J. KING, Secretary.

A. SENCE, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 168.

No. of shares, 494.

Assets.		Liabilities.	
Loans, on definite contract----	\$53,123 66	Guarantee stock, capital----	\$25,000 00
Cash, in office, \$25; in bank, \$2,931 28 -----	2,956 28	Installment shares, dues----	6,129 90
Real estate, owned, office building -----	14,502 87	Investment certificates, prin- cipal -----	21,831 97
Furniture and fixtures-----	900 79	Investment certificates, divi- dends -----	505 72
Other assets -----	112 50	Overdrafts and bills payable--	12,000 00
		Reserve and undivided profits	3 51
		Loans due and incomplete----	6,125 00
Total assets -----	\$71,596 10	Total liabilities -----	\$71,596 10
Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Installment shares, dues-----	\$4,470 21	Overdrafts and bills payable--	\$8,004 28
Investment certificates -----	16,679 56	Loans on mortgages and shares -----	30,460 00
Interest -----	4,032 20	Interest paid -----	281 95
Premiums -----	82 65	Dividends on guarantee stock	1,500 00
Fines -----	8 60	Dues repaid, installment shares -----	189 27
Fees -----	253 75	Investment certificates, prin- cipal -----	1,582 07
Loans repaid -----	18,540 41	Investment certificates, divi- dends -----	365 47
Overdrafts and bills payable--	18,000 00	Real estate acquired-----	14,502 87
Rents -----	305 00	Salaries -----	1,200 00
All other receipts-----	48 39	Taxes -----	71 05
		Other expenses -----	680 48
		All other disbursements, furniture and fixtures-----	626 15
		Balance, cash in office and bank -----	2,956 28
Total receipts -----	\$62,420 77	Total disbursements -----	\$62,420 77

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits, as per by-laws.

CHINO.

CHINO BUILDING AND LOAN ASSOCIATION.

P. O. address, 380 Sixth Street, Chino.

(Incorporated April 1, 1922.)

RALPH C. HOMAN, Secretary.

WILLIAM T. CLARKE, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 97.

No. of shares, 475.

Assets.		Liabilities.	
Loans, on definite contract	\$52,296 63	Guarantee stock, capital	\$8,400 00
Cash, in office, \$109.87; in bank, \$3,565.17	3,675 04	Guarantee stock, surplus reserve	624 00
Furniture and fixtures	464 24	Installment shares, dues	4,779 58
Bonds owned	100 00	Installment shares, profits	180 85
Other assets	82	Paid-up and prepaid shares, capital	22,300 00
		Investment certificates, principal	16,000 00
		Reserve and undivided profits	450 39
		Loans due and incomplete	3,801 91
Total assets	\$56,536 73	Total liabilities	\$56,536 73
Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$5,919 13	Loans on mortgages and shares	\$32,688 37
Guarantee stock	600 00	Dues repaid, installment shares	591 15
Installment shares, dues	4,363 00	Profits repaid, installment shares	3 82
Paid-up and prepaid shares, dues	19,400 00	Paid-up and prepaid shares, capital	5,900 00
Investment certificates	7,000 00	Paid-up and prepaid shares, dividends	948 64
Interest	3,099 84	Investment certificates, principal	300 00
Loans repaid	5,082 69	Investment certificates, dividends	900 92
Bonds sold	2,235 23	Bonds purchased	2,157 39
All other receipts	185 78	Salaries	339 00
		Taxes	50 10
		Other expenses	245 24
		All other disbursements	86 00
		Balance, cash in office and bank	3,675 04
Total receipts	\$47,885 67	Total disbursements	\$47,885 67

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

CORONA.

CORONA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 420½ Main Street, Corona.

(Incorporated October 5, 1905.)

JOHN P. KEY, Secretary.

GEO. E. SNIDECOR, President.

Fiscal year ended September 30, 1923.

No. of series, none.

No. of members and investors, 123.

No. of shares, 115.

Assets.		Liabilities.	
Loans, on definite contract, \$54,825.74; on contract sales, \$820.00	\$55,645 83	Guarantee stock, capital	\$5,000 00
Cash, in office, \$68.10; in bank, \$1,626.13	1,694 23	Guarantee stock, surplus reserve	870 00
Furniture and fixtures	164 75	Installment shares, dues	21 12
Advances, ledger accounts	254 01	Installment shares, profits	19 17
Bonds owned, street	19 25	Paid-up and prepaid shares, capital	23,539 81
Other assets	35 57	Paid-up and prepaid shares, dividends	484 00
		Investment certificates, prin- cipal	8,792 61
		Investment certificates, divi- dends	1,562 53
		Overdrafts and bills payable	17,000 00
		Reserve and undivided profits	215 25
		Loans due and incomplete	309 15
Total assets	\$57,813 64	Total liabilities	\$57,813 64

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$10 00	Overdrafts and bills payable	\$27,574 76
Installment shares, dues	2 30	Loans on mortgages and shares	21,130 00
Paid-up and prepaid shares, dues	11,045 31	Interest paid	975 05
Investment certificates	13,811 94	Dividends on guarantee stock	600 00
Interest	4,521 79	Profits repaid, installment shares	86
Fines	234 57	Paid-up and prepaid shares, capital	6,655 50
Loans repaid	11,241 02	Paid-up and prepaid shares, dividends	1,266 61
Overdrafts and bills payable	35,150 00	Investment certificates, prin- cipal	13,799 67
Advances repaid, ledger ac- counts	6 48	Investment certificates, divi- dends	460 79
Bonds sold, street	19 17	Advances, ledger accounts	197 67
All other receipts	185 00	Salaries	1,090 01
		Taxes	70 00
		Other expenses	305 49
		All other disbursements, furniture, etc.	407 54
		Balance, cash in office and bank	1,694 23
Total receipts	\$76,227 58	Total disbursements	\$76,227 58

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

CUCAMONGA.

CUCAMONGA BUILDING AND LOAN ASSOCIATION.

P. O. address, First National Bank, Cucamonga.

(Incorporated May 14, 1921.)

G. P. McCORKLE, Secretary.

JOHN H. KLUSMAN, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 106.

No. of shares, 820.

Assets.		Liabilities.	
Loans, on mortgages, \$60,- 611.95; on definite con- tract, \$63,038.40; on shares, \$750	\$124,400 35	Guarantee stock, capital	\$30,000 00
Cash, in office, \$206.98; in bank, \$2,403.52	2,610 50	Guarantee stock, surplus reserve	1,500 00
Furniture and fixtures	600 00	Installment shares, dues	4,258 33
Other assets	539 85	Installment shares, profits	255 58
Total assets	\$128,150 70	Investment certificates, prin- cipal	\$4,845 00
		Loans due and incomplete	7,291 79
		Total liabilities	\$128,150 70

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$31,498 25	Overdrafts and bills payable	\$9,800 00
Guarantee stock	2,500 00	Loans on mortgages and shares	102,115 22
Installment shares, dues	5,170 13	Interest paid	37 02
Investment certificates	77,116 05	Dividends on guarantee stock	2,923 17
Interest	8,832 91	Dues repaid, installment shares	2,291 93
Premiums	140 26	Profits repaid, installment shares	11 00
Loans repaid	33,483 90	Investment certificates, prin- cipal	41,741 05
Overdrafts and bills payable	9,800 00	Investment certificates, divi- dends	5,294 24
Advances repaid, ledger ac- counts	1,185 71	Advances, ledger accounts	1,185 71
All other receipts	188 95	Salaries	1,200 00
Total receipts	\$169,916 16	Taxes	132 00
		Other expenses	404 17
		All other disbursements, office fixtures, etc.	170 15
		Balance, cash in office and bank	2,610 50
		Total disbursements	\$169,916 16

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

CULVER CITY.

PACIFIC BUILDING AND LOAN ASSOCIATION.

P. O. address, 7034 Main Street, Culver City.

(Incorporated June 2, 1919.)

CHAS. E. LINDBLADE, Treasurer.

HARRY H. CULVER, President.

Fiscal year ended June 30, 1924.

No. of series, none. No. of members and investors, 2155. No. of shares, 33,164.

Assets.		Liabilities.	
Loans, on definite contract, \$892,011.01; on shares, \$2,330; on contract sales, \$11,505.33 -----	\$905,846 34	Guarantee stock, capital... Guarantee stock, surplus reserve -----	\$150,000 00 4,598 00
Cash, in office, \$639.26; in bank, \$40,227.35 -----	40,866 61	Installment shares, dues... Installment shares, profits...	312,454 38 22,746 51
Real estate, owned, office building -----	33,420 90	Investment certificates, prin- cipal -----	289,013 59
Furniture and fixtures -----	13,302 50	Investment certificates, divi- dends -----	914 87
Advances, ledger accounts...	10,516 53	Overdrafts and bills payable	65,500 00
Bonds owned -----	802 00	Reserve and undivided profits -----	26,116 75
		Loans due and incomplete...	119,639 06
		Sundry ledger accounts...	4,244 16
		All other liabilities -----	9,527 56
Total assets -----	\$1,004,754 88	Total liabilities -----	\$1,004,754 88

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report...	\$38,637 58	Overdrafts and bills payable	\$27,500 00
Guarantee stock -----	100,000 00	Loans on mortgages and shares -----	508,772 69
Installment shares, dues...	229,641 73	Dividends on guarantee stock	5,506 18
Investment certificates...	214,187 35	Dues repaid, installment shares -----	157,793 81
Interest -----	67,949 59	Profits repaid, installment shares -----	3,795 39
Premiums -----	2,252 82	Investment certificates, prin- cipal -----	68,859 25
Fines -----	163 27	Investment certificates, divi- dends -----	9,372 37
Fees -----	19,016 55	Advances, ledger accounts...	13,169 65
Loans repaid -----	158,831 66	Bonds purchased -----	198 00
Overdrafts and bills payable	33,000 00	Salaries -----	16,547 80
Rents -----	2,698 55	Taxes -----	812 25
All other receipts.....	31,233 85	Other expenses -----	26,060 85
		All other disbursements...	18,358 10
		Balance, cash in office and bank -----	40,866 61
Total receipts -----	\$897,612 95	Total disbursements ---	\$897,612 95

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

ELSINORE.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 108 N. Main Street. Elsinore.

(Incorporated June 10, 1919.)

R. H. KIRKPATRICK, Secretary.

S. H. BURTON, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 43.

No. of shares, 954.

Assets.		Liabilities.	
Loans, on mortgages-----	\$17,600 00	Installment shares, dues-----	\$11,503 21
Cash, in bank-----	292 42	Paid-up and prepaid shares, capital-----	3,500 00
		Overdrafts and bills payable--	2,000 00
		Reserve and undivided profits	830 21
		Loans due and incomplete---	59 00
Total assets-----	\$17,892 42	Total liabilities-----	\$17,892 42
Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$377 08	Overdrafts and bills payable--	\$1,450 00
Installment shares, dues-----	3,970 71	Loans on mortgages and shares-----	5,941 00
Interest-----	1,154 90	Interest paid-----	178 81
Fees-----	50 00	Dues repaid, installment shares-----	465 00
Loans repaid-----	1,086 00	Profits repaid, installment shares-----	627 76
Overdrafts and bills payable--	2,500 00	Salaries-----	120 00
		Taxes-----	18 00
		Other expenses-----	45 70
		Balance, cash in office and bank-----	292 42
Total receipts-----	\$9,138 69	Total disbursements-----	\$9,138 69

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

ESCONDIDO.

ESCONDIDO MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, City Hall, Escondido.

(Incorporated December 20, 1913.)

H. L. GONGWER, Secretary.

H. T. LYON, President.

Fiscal year ended February 29, 1924.

No. of series, 12.

No. of members and investors, 116.

No. of shares, 2167.

Assets.		Liabilities.	
Loans, on mortgages, \$92,975 ;		Installment shares, dues	\$42,546 00
on shares, \$250	\$93,225 00	Installment shares, profits	7,570 11
Arrearages, on shares, \$112 ;		Paid-up and prepaid shares,	
on interest, \$85.87 ; on		capital	40,000 00
finer, \$11.20	209 07	Overdrafts and bills payable	7,200 00
Cash, in office, \$364.58 ; in		Reserve and undivided profits	912 92
bank, \$4,349 82	4,714 40		
Furniture and fixtures	80 56		
Total assets	\$98,229 03	Total liabilities	\$98,229 03

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$2,676 16	Overdrafts and bills payable	\$25,494 00
Installment shares, dues	19,588 00	Loans on mortgages and	
Paid-up and prepaid shares,		shares	60,800 00
dues	40,600 00	Interest paid	1,217 44
Interest	5,712 68	Dues repaid, installment	
Premiums	894 35	shares	5,552 00
Fines	56 70	Profits repaid, installment	
Fees	14 00	shares	830 26
Loans repaid	21,250 00	Paid-up and prepaid shares,	
Overdrafts and bills payable	10,200 00	capital	600 00
		Paid-up and prepaid shares,	
		dividends	907 85
		Salaries	750 00
		Taxes	48 00
		Other expenses	77 94
		Balance, cash in office and	
		bank	4,714 40
Total receipts	\$100,991 89	Total disbursements	\$100,991 89

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
44	78	\$78 00	\$106 63	\$106 63
45	72	72 00	96 17	82 80
46	66	66 00	86 38	75 08
48	54	54 00	67 60	60 03
49	48	48 00	58 52	52 80
51	36	36 00	41 86	38 70
53	24	24 00	26 57	25 20
55	12	12 00	12 65	12 30

FORTUNA.

FORTUNA BUILDING AND LOAN ASSOCIATION.

P. O. address, care of Friedenbach Bros., Fortuna.

(Incorporated April 30, 1889.)

CHAS. A. FRIEDENBACH, Secretary.

FRED. T. KRIEG, President.

Fiscal year ended May 31, 1924.

No. of series, 13.

No. of members and investors, 79.

No. of shares, 1131.

Assets.		Liabilities.	
Loans, on mortgages-----	\$44,300 00	Installment shares, dues----	\$22,260 00
Cash, in bank-----	11 75	Installment shares, profits----	3,094 19
		Paid-up and prepaid shares, capital-----	14,070 53
		Advance payments-----	12 75
		Overdrafts and bills payable--	3,179 85
		Reserve and undivided profits	1,614 48
		Loans due and incomplete----	79 95
Total assets-----	\$44,311 75	Total liabilities-----	\$44,311 75

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$33 70	Overdrafts and bills payable--	\$2,705 15
Installment shares, dues-----	11,088 50	Loans on mortgages and shares-----	18,000 00
Paid-up and prepaid shares, dues-----	21,547 15	Interest paid-----	859 53
Interest-----	3,072 80	Dues repaid, installment shares-----	8,629 00
Fees-----	91 60	Profits repaid, installment shares-----	2,330 57
Loans repaid-----	2,700 00	Paid-up and prepaid shares, capital-----	7,476 62
Overdrafts and bills payable--	1,750 00	Salaries-----	180 00
All other receipts-----	9 98	Other expenses-----	101 11
Total receipts-----	\$40,293 73	Balance, cash in office and bank-----	11 75
		Total disbursements-----	\$40,293 73

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
57-----	78	\$78 00	\$101 49	\$98 55
58-----	72	72 00	92 17	89 65
60-----	60	60 00	74 25	72 47
62-----	48	48 00	57 23	54 92
64-----	36	36 00	41 17	39 23
66-----	24	24 00	26 30	25 15
68-----	12	12 00	12 59	12 22

FRESNO.

FRESNO GUARANTEE BUILDING-LOAN ASSOCIATION.

P. O. address, 2044 Kern Street, Fresno.

(Incorporated December 23, 1919.)

EDWIN M. EINSTEIN, Secretary.

WILLIAM GLASS, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 204.

No. of shares, 585.

Assets.		Liabilities.	
Loans on definite contract	\$140,166 35	Guarantee stock, capital	\$20,000 00
Cash, in bank	17,628 88	Guarantee stock, surplus	
Furniture and fixtures	700 70	reserve	1,416 94
Advances, ledger accounts	125 65	Paid-up and prepaid shares,	
		capital	38,500 00
		Investment certificates, prin-	
		cipal	76,055 15
		Overdrafts and bills payable	15,000 00
		Loans due and incomplete	7,649 49
Total assets	\$158,621 58	Total liabilities	\$158,621 58

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$17,353 27	Overdrafts and bills payable	\$5,000 00
Paid-up and prepaid shares,		Loans on mortgages and	
dues	14,300 00	shares	94,416 63
Investment certificates	75,268 37	Interest paid	40 00
Interest	7,949 07	Paid-up and prepaid shares,	
Premiums, guarantee stock	2,000 00	capital	600 00
Loans repaid	6,351 27	Paid-up and prepaid shares,	
Overdrafts and bills payable	20,000 00	dividends	2,061 42
Bonds sold	15,250 00	Investment certificates, prin-	
All other receipts	157 30	cipal	15,679 78
		Investment certificates, divi-	
		dends	2,239 29
		Advances, ledger accounts	125 65
		Bonds purchased	15,268 75
		Salaries	3,318 66
		Taxes	40 00
		Other expenses	1,747 22
		All other disbursements	463 00
		Balance, cash in office and	
		bank	17,628 88
Total receipts	\$158,629 28	Total disbursements	\$158,629 28

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus dividends as per by-laws.

FRESNO.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1233 Broadway, Fresno.

(Incorporated March 17, 1892.)

HERBERT LEVY, Secretary.

LOUIS GUNDELFINGER, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 124.

No. of shares, 1405.

Assets.		Liabilities.	
Loans, on definite contract	\$225,214 22	Guarantee stock, capital	\$100,000 00
Arrearages, on interest	566 87	Installment shares, dues	4,834 20
Cash, in bank	1,544 60	Investment certificates, principal	105,800 00
		Overdrafts and bills payable	13,500 00
		Reserve and undivided profits	1,795 26
		Loans due and incomplete	1,200 00
		Sundry ledger accounts	196 23
Total assets	\$227,325 69	Total liabilities	\$227,325 69

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$10,511 01	Overdrafts and bills payable	\$112,500 00
Guarantee stock	100,000 00	Loans on mortgages and shares	74,750 00
Installment shares, dues	16,240 90	Interest paid	2,865 72
Investment certificates	103,700 00	Dues repaid, installment shares	99,103 80
Interest	17,527 61	Profits repaid, installment shares	44,906 86
Fines	82 02	Investment certificates, principal	42,900 00
Fees	10 50	Investment certificates, dividends	4,378 83
Loans repaid	71,591 81	Salaries	3,235 00
Overdrafts and bills payable	67,500 00	Taxes	140 00
All other receipts	40 00	Other expenses	888 04
		Balance, cash in office and bank	1,544 60
Total receipts	\$387,212 85	Total disbursements	\$387,212 85

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 8.49 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus dividends as per by-laws.

FULLERTON. **MUTUAL BUILDING AND LOAN ASSOCIATION.**

P. O. address, 107 W. Commonwealth Avenue, Fullerton.

(Incorporated January 5, 1923.)

H. L. PARRY, Secretary.

L. L. LOSTUTTER, President.

Fiscal year ended December 31, 1923.

No. of series, 2.

No. of members and investors, 325.

No. of shares, 1844.

Assets.		Liabilities.	
Loans, on mortgages	\$177,600 00	Guarantee stock, capital	\$100,000 00
Arrearages, on shares	186 00	Guarantee stock, surplus reserve	1,500 00
Cash, in office, \$151.20; in bank, \$1,932.38	2,083 58	Installment shares, dues	2,808 00
Furniture and fixtures	983 74	Installment shares, profits	93 60
		Investment certificates, principal	60,427 17
		Investment certificates, dividends	653 85
		Advance payments	1,107 50
		Reserve and undivided profits	95 40
		Loans due and incomplete	8,900 00
		All other liabilities, guarantee stock dividends unpaid	5,267 80
Total assets	\$180,853 32	Total liabilities	\$180,853 32

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$100,000 00	Overdrafts and bills payable	\$9,200 00
Installment shares, dues	3,777 00	Loans on mortgages and shares	174,700 00
Investment certificates	83,358 17	Interest paid	21 85
Interest	7,578 19	Dues repaid, installment shares	47 50
Fees	1,690 19	Profits repaid, installment shares	12
Loans repaid	6,000 00	Investment certificates, principal	22,931 00
Overdrafts and bills payable	9,200 00	Investment certificates, dividends	261 45
All other receipts, special reserve	2,657 50	Salaries	1,815 19
		Taxes	155 35
		Other expenses	2,056 37
		All other disbursements, furniture and fixtures	988 64
		Balance, cash in office and bank	2,083 58
Total receipts	\$214,261 05	Total disbursements	\$214,261 05

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
1	12	\$6 00	\$6 21	\$6 18
2	6	3 00	3 10	3 05

GLENDALE.

GOLDEN STATE BUILDING AND LOAN ASSOCIATION.

P. O. address, 104 E. Broadway, Glendale.

(Incorporated January 2, 1923.)

CHAS. N. ELDER, Secretary.

A. J. LOCKWOOD, Vice President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 466.

No. of shares, 510.

Assets.		Liabilities.	
Loans, on mortgages, \$100; on definite contract, \$257,046.50; on certi- ficates, \$3,059.20	\$260,205 70	Guarantee stock, capital	\$51,050 00
Arrearages, on interest	1,216 35	Guarantee stock, surplus reserve	5,150 00
Cash, in office, \$1,615.54; in bank, \$27,596.17	29,211 71	Investment certificates, prin- cipal	199,079 51
Furniture and fixtures	7,365 00	Investment certificates, divi- dends	4,838 25
Advances, ledger accounts	2,200 00	Reserve and undivided profits	4,069 93
		Loans due and incomplete	33,160 89
		Sundry ledger accounts	329 07
		All other liabilities, escrows	2,521 11
Total assets	\$300,198 76	Total liabilities	\$300,198 76

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$51,050 00	Loans on mortgages and shares	\$253,300 93
Investment certificates	259,158 48	Investment certificates, prin- cipal	69,078 97
Interest	8,067 28	Investment certificates, divi- dends	724 50
Premiums, guarantee stock	5,150 00	Advances, ledger accounts	2,937 82
Fees	7,953 58	Bonds purchased	3,000 00
Loans repaid	26,256 12	Salaries	2,900 00
Advances repaid, ledger ac- counts	6,225 06	Taxes	189 00
Bonds sold	800 00	Other expenses	5,004 48
All other receipts, furniture and fixtures	1,000 00	All other disbursements, furniture and fixtures	8,313 11
		Balance, cash in office and bank	29,211 71
Total receipts	\$365,660 52	Total disbursements	\$365,660 52

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

HEMET.

HEMET HOME BUILDERS ASSOCIATION.

P. O. address, Chamber of Commerce, Hemet.

(Incorporated June 26, 1920.)

BURDETTE RAYNER, Secretary.

H. H. SPAULDING, President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 42.

No. of shares, 207.

Assets.		Liabilities.	
Loans, on definite contract	\$26,853 55	Guarantee stock, capital	\$5,600 00
Accruals, on interest	87 15	Guarantee stock, surplus	
Cash, in bank	2,012 84	reserve	100 00
		Installment shares, dues	41 80
		Investment certificates, principal	22,177 02
		Investment certificates, dividends	462 41
		Reserve and undivided profits	572 31
Total assets	\$28,953 54	Total liabilities	\$28,953 54

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$1,054 87	Overdrafts and bills payable	\$1,950 00
Installment shares, dues	49 30	Loans on mortgages and shares	13,050 00
Investment certificates	10,018 52	Interest paid	70 95
Interest	3,238 61	Dues repaid, installment shares	9 50
Fines	12 52	Investment certificates, principal	12,974 85
Fees	4 45	Investment certificates, dividends	1,497 23
Loans repaid	15,873 93	Salaries	300 00
Overdrafts and bills payable	1,950 00	Taxes	12 00
All other receipts	20 00	Other expenses	324 83
		All other disbursements	20 00
		Balance, cash in office and bank	2,012 84
Total receipts	\$32,222 20	Total disbursements	\$32,222 20

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

HUNTINGTON BEACH.

NATIONAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 228 Main Street, Huntington Beach.

(Incorporated November 9, 1922.)

EDITH CRANE, Assistant Secretary.

W. A. DUNN, Vice President.

Fiscal year ended March 3, 1923.

No. of series, none.

No. of members and investors, 118.

No. of shares, 2906.

Assets.		Liabilities.	
Loans, on definite contract...	\$58,808 52	Installment shares, dues....	\$15,931 00
Arrearages, on shares, \$1,241.50; on interest, \$14.35; on fees, \$20.....	1,275 85	Installment shares, profits....	660 15
Cash, in bank.....	3,156 37	Paid-up and prepaid shares, capital	18,150 00
Furniture and fixtures.....	500 00	Paid-up and prepaid shares, dividends	98 66
		Investment certificates, prin- cipal	1,000 00
		Advance payments	8,340 16
		Overdrafts and bills payable..	12,000 00
		Reserve and undivided profits	2,115 51
		Loans due and incomplete....	5,445 26
Total assets	\$63,740 74	Total liabilities	\$63,740 74
Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Installment shares, dues....	\$25,247 16	Overdrafts and bills payable..	\$7,500 00
Paid-up and prepaid shares, dues	18,450 00	Loans on mortgages and shares	61,556 24
Investment certificates	1,000 00	Interest paid	237 23
Interest	3,291 43	Dues repaid, installment shares	2,217 50
Premiums	1,340 00	Profits repaid, installment shares	21 31
Fees	3,363 50	Paid-up and prepaid shares, capital	300 00
Loans repaid	8,192 98	Paid-up and prepaid shares, dividends	161 05
Overdrafts and bills payable..	19,500 00	Purchased, furniture and fix- tures	603 67
All other receipts	35 00	Salaries	1,600 13
		Taxes	38 00
		Other expenses	1,967 59
		All other disbursements, com- mission	1,060 98
		Balance, cash in office and bank	3,156 37
Total receipts	\$80,420 07	Total disbursements	\$80,420 07

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

INGLEWOOD.

PEOPLES BUILDING AND LOAN ASSOCIATION.

P. O. address, 308 S. Market Street, Inglewood.

(Incorporated November 16, 1923.)

GEO. F. LEPPER, Secretary.

SANFORD M. ANDERSON, President.

Term ended June 30, 1924.

No. of series, none.

No. of members and investors, 174.

No. of shares, 2689.

Assets.		Liabilities.	
Loans, on definite contract	\$56,327 22	Guarantee stock, capital	\$25,000 00
Cash, in office, \$607.30; in bank, \$10,487.83	11,095 13	Guarantee stock, surplus reserve	1,250 00
Furniture and fixtures	1,844 34	Installment shares, dues	5,709 68
Advances, ledger accounts	745 06	Paid-up and prepaid shares, capital	3,600 00
		Investment certificates, principal	14,550 58
		Reserve and undivided profits	161 12
		Loans due and incomplete	18,996 68
		Sundry ledger accounts	604 20
		All other liabilities	139 49
Total assets	\$70,011 75	Total liabilities	\$70,011 75

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$25,000 00	Loans on mortgages and shares	\$44,760 46
Installment shares, dues	5,729 68	Dues repaid, installment shares	20 00
Paid up and prepaid shares, dues	3,600 00	Profits repaid, installment shares	79 11
Investment certificates	14,580 58	Paid-up and prepaid shares, dividends	20 39
Interest	1,376 50	Investment certificates, principal	30 00
Premiums	1,250 00	Investment certificates, dividends	110 68
Fines	48	Advances, ledger accounts	821 90
Fees	2,282 00	Salaries	600 00
Loans repaid and escrows	7,466 22	Taxes	93 73
All other receipts	802 25	Other expenses	2,977 97
Total receipts	\$62,087 71	All other disbursements	1,469 34
		Balance, cash in office and bank	11,095 13
		Total disbursements	\$62,087 71

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

LANKERSHIM.

LANKERSHIM BUILDING AND LOAN ASSOCIATION.

P. O. address, Weddington Avenue, Lankershim.

(Incorporated November 3, 1923.)

JOHN H. FRITZ, Secretary.

H. J. PENFIELD, President.

Term ended June 30, 1924.

No. of series, none.

No. of members and investors, 74.

No. of shares, 347.

Assets.		Liabilities.	
Loans, on mortgages, \$2,250;		Guarantee stock, capital----	\$19,700 00
on definite contract, \$19,-		Installment shares, dues-----	690 00
950.99 -----	\$22,200 99	Installment shares, profits----	10 30
Cash, in office, \$18.80; in		Paid-up and prepaid shares,	
bank, \$9,073.73 -----	9,092 53	capital -----	6,000 00
Furniture and fixtures-----	2,739 27	Investment certificates, prin-	
Bonds owned -----	200 00	cipal -----	5,894 07
		Investment certificates, divi-	
		dends -----	50 45
		Sundry ledger accounts-----	1,887 97
Total assets -----	\$34,232 79	Total liabilities -----	\$34,232 79

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock -----	\$19,700 00	Loans on mortgages and	
Installment shares, dues-----	745 30	shares -----	\$22,750 70
Paid-up and prepaid shares,		Dues repaid, installment	
dues -----	6,000 00	shares -----	55 30
Investment certificates -----	7,072 82	Investment certificates, prin-	
Interest -----	327 41	cipal -----	1,178 75
Premiums -----	4,925 00	Bonds purchased -----	200 00
Fees -----	1,034 42	Salaries -----	1,560 00
Loans repaid -----	549 71	Taxes -----	232 51
All other receipts-----	30 00	Other expenses -----	2,575 60
		All other disbursements,	
		furniture and fixtures-----	2,739 27
		Balance, cash in office and	
		bank -----	9,092 53
Total receipts -----	\$40,384 66	Total disbursements -----	\$40,384 66

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

LIVERMORE.

LIVERMORE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, care First National Bank, Livermore.

(Incorporated September 17, 1906.)

H. J. CALLAGHAN, Secretary.

J. O. McKOWN, President.

Fiscal year ended September 30, 1923.

No. of series, 12.

No. of members and investors, 47.

No. of shares, 315.

Assets.		Liabilities.	
Loans, on mortgages, \$25,250; on shares, \$500	\$25,750 00	Installment shares, dues ---	\$17,106 00
Arrearages, on shares, \$145; on interest, \$102.11	247 11	Installment shares, profits---	3,858 88
Cash, in bank	118 79	Advance payments	40 00
		Overdrafts and bills payable	2,975 00
		Reserve and undivided profits	2,136 02
Total assets	\$26,115 90	Total liabilities	\$26,115 90

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report---	\$316 45	Overdrafts and bills payable	\$1,300 00
Installment shares, dues---	3,666 00	Loans on mortgages and shares	5,600 00
Interest	1,420 45	Interest paid	44 30
Overdrafts and bills payable	4,275 00	Dues repaid, installment shares	1,827 00
		Profits, repaid, installment shares	614 86
		Advances, ledger accounts---	7 80
		Salaries	100 00
		Taxes	35 05
		Other expenses	30 10
		Balance, cash in office and bank	118 79
Total receipts	\$9,677 90	Total disbursements	\$9,677 90

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
9	120	\$120 00	\$163 29	Dues, plus profits as
10	108	108 00	142 36	
11	96	96 00	122 63	
13	84	84 00	104 00	
15	72	72 00	86 42	
16	48	48 00	54 19	
17	30	30 00	32 39	
18	18	18 00	18 86	
19	6	6 00	6 11	

LODI.

LODI BUILDING AND LOAN ASSOCIATION.

P. O. address, 5 W. Pine Street, Lodi.

(Incorporated October 6, 1922.)

WALTER E. TAYLOR, Secretary.

E. G. STEACY, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 124.

No. of shares, 2480.

Assets.		Liabilities.	
Loans, on definite contract	\$269,728 93	Guarantee stock, capital	\$10,000 00
Arrearages, on interest	2,371 80	Guarantee stock, surplus	
Cash, in office, \$360.93; in		reserve	1,799 37
bank, \$4,307.43	4,668 36	Installment shares, dues	146,609 29
Furniture and fixtures	166 84	Installment shares, profits	4,734 88
Advances, ledger accounts	48 86	Paid-up and prepaid shares,	
		capital	2,600 00
		Investment certificates, prin-	
		cipal	99,800 00
		Reserve and undivided profits	336 21
		Loans due and incomplete	2,105 04
Total assets	\$267,984 79	Total liabilities	\$267,984 79
Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$30,782 25	Overdrafts and bills payable	\$10,000 00
Installment shares, dues	65,160 67	Loans on mortgages and	
Paid-up and prepaid shares,		shares	117,568 35
dues	1,700 00	Interest paid	40 00
Investment certificates	34,000 00	Dividends on guarantee stock	300 00
Interest	8,467 99	Dues repaid, installment	
Loans repaid	15,850 57	shares	20,514 00
Overdrafts and bills payable	10,000 00	Profits repaid, installment	
Advances repaid, ledger ac-		shares	499 55
counts	1,816 90	Paid-up and prepaid shares,	
All other receipts	558 76	dividends	37 06
		Investment certificates, prin-	
		cipal	9,100 00
		Investment certificates, divi-	
		dends	2,718 82
		Advances, ledger accounts	158 21
		Salaries	1,005 00
		Taxes	66 00
		Other expenses	679 50
		All other disbursements	681 90
		Balance, cash in office and	
		bank	4,668 36
Total receipts	\$168,337 05	Total disbursements	\$168,337 05

Installment Shares. With Age. Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value,

LONG BEACH.

ANCHOR BUILDING AND LOAN ASSOCIATION.

P. O. address, 347 American Avenue, Long Beach.

(Incorporated May 12, 1922.)

FRANK J. PARR, Secretary.

RAY K. PERSON, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 457.

No. of shares, 1336.

Assets.		Liabilities.	
Loans, on mortgages, \$46,- 499.98; on definite contract, \$283,197.59; on shares, \$4,200 -----	\$333,897 48	Guarantee stock, capital.---	\$26,700 00
Cash, in office, \$27,738.69; in bank, \$19,857.72 -----	47,596 41	Guarantee stock, surplus reserve -----	2,000 00
Furniture and fixtures -----	2,105 00	Installment shares, dues.---	33,863 02
		Paid-up and prepaid shares, capital -----	400 00
		Paid-up and prepaid shares, dividends -----	12 00
		Investment certificates, prin- cipal -----	262,563 88
		Investment certificates, divi- dends -----	1,009 28
		Advance payments -----	489 98
		Reserve and undivided profits	12 60
		Loans due and incomplete---	23,025 96
		Sundry ledger accounts -----	31,856 10
		All other liabilities, accrued interest -----	1,666 07
Total assets -----	\$383,598 89	Total liabilities -----	\$383,598 89

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.---	\$6,403 03	Overdrafts and bills payable.---	\$20,000 00
Guarantee stock -----	1,700 00	Loans on mortgages and shares -----	312,833 20
Installment shares, dues.---	107,080 68	Interest paid -----	512 75
Paid-up and prepaid shares, dues -----	400 00	Dividends on guarantee stock	1,602 00
Investment certificates -----	440,258 76	Dues repaid, installment shares -----	83,428 93
Interest -----	19,392 98	Profits repaid, installment shares -----	957 98
Premiums -----	5,348 38	Paid-up and prepaid shares, dividends -----	4 00
Loans repaid -----	109,419 36	Investment certificates, prin- cipal -----	245,390 77
Overdrafts and bills payable.---	10,000 00	Investment certificates, divi- dends -----	9,526 92
Advances repaid, ledger ac- counts -----	31,856 10	Salaries -----	7,805 18
Rents -----	885 00	Taxes -----	123 78
		Other expenses -----	2,892 72
		All other disbursements, office fixtures, etc. -----	129 65
		Balance, cash in office and bank -----	47,596 41
Total receipts -----	\$732,744 29	Total disbursements -----	\$732,744 29

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

LONG BEACH.

CALIFORNIA BUILDING AND LOAN ASSOCIATION.

P. O. address, 143 E. Broadway, Long Beach.

(Incorporated November 9, 1924.)

W. H. SMITH, Secretary.

E. F. Davis, President.

Term ended June 30, 1924.

No. of series, none.

No. of members and investors, 181.

No. of shares, 520.

Assets.		Liabilities.	
Loans, on mortgages, \$27,500 ;		Guarantee stock, capital	\$52,000 00
on definite contract, \$172-		Guarantee stock, surplus	
318.61 ; on shares, \$250	\$200,068 61	reserve	5,700 00
Cash, in office, \$278.79 ; in		Investment certificates, prin-	
bank, \$42,640.80	42,919 59	cipal	202,647 24
Furniture and fixtures	7,000 35	Investment certificates, divi-	
Bonds owned	14,900 00	dends	56 79
Other assets, bills receivable	15,000 00	Reserve and undivided profits	3,886 16
		Loans due and incomplete	15,598 36
Total assets	\$279,888 55	Total liabilities	\$279,888 55

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$52,000 00	Loans on mortgages and	
Investment certificates	255,754 19	shares	\$204,767 07
Interest	8,500 64	Interest paid	17 77
Premiums, guarantee stock	5,700 00	Investment certificates, prin-	
Fees	4,364 58	cipal	53,106 95
Loans repaid	20,296 82	Investment certificates, divi-	
		dends	142 75
		Advances, bills receivable	15,000 00
		Bonds purchased	14,900 00
		Salaries	3,124 82
		Taxes	272 99
		Other expenses	5,363 94
		All other disbursements,	
		furniture and fixtures	7,000 35
		Balance, cash in office and	
		bank	42,919 59
Total receipts	\$346,616 23	Total disbursements	\$346,616 23

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

LONG BEACH.

COMMONWEALTH BUILDING AND LOAN ASSOCIATION.

P. O. address, 218-220 Farmers and Merchants Bank Building, Long Beach.

(Incorporated June 1, 1922.)

W. F. BOICE, Secretary.

THOS. W. WILLIAMS, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 47.

No. of shares, 100.

Assets.		Liabilities.	
Loans, on definite contract	\$31,218 96	Guarantee stock, capital	\$10,000 00
Cash, in bank	3,080 80	Investment certificates, principal	25,220 12
Furniture and fixtures	558 98		
Advances, ledger accounts	25 00		
Other assets	336 38		
Total assets	\$35,220 12	Total liabilities	\$35,220 12

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$2,638 42	Loans on mortgages and shares	\$19,425 34
Investment certificates	14,991 97	Investment certificates, principal	2,322 97
Interest	1,945 85	Investment certificates, dividends	544 30
Premiums, discount	145 84	Salaries	721 25
Fees	479 00	Taxes	55 46
Loans repaid	7,337 54	Other expenses	1,239 00
		All other disbursements, furniture and fixtures	149 50
		Balance, cash in office and bank	3,080 80
Total receipts	\$27,538 62	Total disbursements	\$27,538 62

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

LONG BEACH.

LONG BEACH BUILDING AND LOAN ASSOCIATION.

P. O. address, 147 E. First Street, Long Beach.

(Incorporated March 5, 1920.)

C. R. LOUGH, Secretary.

E. J. WIGHTMAN, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 1470.

No. of shares, 8018.

Assets.		Liabilities.	
Loans, on definite contract, \$1,191,126.53; on shares, \$12,200 -----	\$1,203,326 53	Guarantee stock, capital ---	\$27,900 00
Cash, in office, \$2,166.21; in bank, \$213,725.48 -----	215,891 69	Guarantee stock, surplus reserve -----	31,135 76
Furniture and fixtures -----	2,726 96	Paid-up and prepaid shares, capital -----	773,900 00
Other assets -----	232 31	Paid-up and prepaid shares, dividends -----	14,760 15
		Investment certificates, prin- cipal -----	436,184 94
		Investment certificates, divi- dends -----	3,759 03
		Reserve and undivided profits -----	4,619 72
		Loans due and incomplete ---	124,689 88
		All other liabilities, escrows	5,228 01
Total assets -----	\$1,422,177 49	Total liabilities -----	\$1,422,177 49
Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report ---	\$144,082 62	Loans on mortgages and shares -----	\$659,916 27
Paid-up and prepaid shares, dues -----	893,110 00	Dividends on guarantee stock -----	4,185 00
Investment certificates -----	272,392 98	Paid-up and prepaid shares, capital -----	488,110 00
Interest -----	122,174 79	Paid-up and prepaid shares, dividends -----	48,302 30
Premiums -----	6,617 00	Investment certificates, prin- cipal -----	224,774 87
Fines -----	238 78	Investment certificates, divi- dends -----	33,671 57
Fees -----	251 25	Salaries -----	9,093 97
Loans repaid -----	248,356 54	Taxes -----	1,598 97
All other receipts, escrows, etc. -----	43,322 17	Other expenses -----	6,145 39
		All other disbursements, escrows, etc. -----	38,855 20
		Balance, cash in office and bank -----	215,891 69
Total receipts -----	\$1,730,545 23	Total disbursements ---	\$1,730,545 23

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 10 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

LONG BEACH.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 149 W. First Street, Long Beach.

(Incorporated August 4, 1904.)

M. N. SKINNER, Secretary.

CHAS. H. TUCKER, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 4468.

No. of shares, 3311.

Assets.		Liabilities.	
Loans, on definite contract	\$4,331,933 49	Guarantee stock, capital	\$140,000 00
Cash in office, \$15,218.71:		Guarantee stock, surplus	
in bank, \$224,143.32	239,362 03	reserve	160,000 00
Furniture and fixtures	5,300 00	Installment shares, dues	17,471 92
Advances, ledger accounts	90,644 56	Installment shares, profits	2,911 31
Bonds owned	138,600 00	Paid-up and prepaid shares,	
		capital	91,150 00
		Paid-up and prepaid shares,	
		dividends	2,989 50
		Investment certificates, prin-	
		cipal	4,086,248 98
		Investment certificates, divi-	
		dends	269,767 24
		Advance payments	5,601 02
		Reserve and undivided	
		profits	15,860 38
		Loans due and incomplete	6,539 73
		Sundry ledger accounts,	
		bond adjustment	7,500 00
Total assets	\$4,806,040 08	Total liabilities	\$4,806,040 08

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$188,366 17	Loans on mortgages and	
Guarantee stock	80,000 00	shares	\$2,645,069 53
Installment shares, dues	12,735 36	Dividends on guarantee	
Paid-up and prepaid shares,		stock	34,682 20
dues	10,450 00	Dues repaid, installment	
Investment certificates	4,591,897 23	shares	9,587 34
Interest	329,530 12	Paid-up and prepaid shares,	
Premiums, loan fees	19,768 81	capital	23,500 00
Loans repaid	1,102,274 37	Paid-up and prepaid shares,	
Advances repaid, ledger ac-		dividends	5,895 00
counts	243,914 36	Investment certificates, prin-	
All other receipts, profit and		cipal	3,201,553 41
loss	2,332 00	Investment certificates, divi-	
		dends	86,351 21
		Advances, ledger accounts	263,390 56
		Bonds purchased	6,250 00
		Salaries	36,096 25
		Taxes	12,660 76
		Other expenses	11,980 18
		All other disbursements	4,889 95
		Balance, cash in office and	
		bank	239,362 03
Total receipts	\$6,581,268 42	Total disbursements	\$6,581,268 42

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 10 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

LOS ANGELES.

AMERICAN LOAN SOCIETY.

P. O. address, 1047 S. Hill Street, Los Angeles.

(Incorporated September 15, 1922.)

H. E. SPIEKER, Secretary.

FRANK N. FISH, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 114.

No. of shares, 301.

Assets.		Liabilities.	
Loans, on definite contract	\$72,672 50	Guarantee stock, capital	\$30,100 00
Cash, in bank	964 90	Investment certificates, principal	23,503 33
		Overdrafts and bills payable	17,275 00
		Reserve and undivided profits	2,759 07
Total assets	\$73,637 40	Total liabilities	\$73,637 40
Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$1,044 42	Overdrafts and bills payable	\$44,091 48
Guarantee stock	12,700 00	Loans on mortgages and shares	68,397 40
Investment certificates	42,790 12	Dividends on guarantee stock	2,845 22
Interest	5,472 93	Investment certificates, principal	20,982 79
Fees	550 00	Investment certificates, dividends	734 79
Loans repaid	25,574 30	Taxes	122 31
Overdrafts and bills payable	51,344 16	Other expenses	1,337 04
		Balance, cash in office and bank	964 90
Total receipts	\$139,475 93	Total disbursements	\$139,475 93

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

LOS ANGELES.

ANGELUS BUILDING AND LOAN ASSOCIATION.

P. O. address, 581 S. Grand Avenue, Los Angeles.

(Incorporated March 14, 1923.)

W. T. MOORE, Secretary.

F. R. FEITHIANS, President.

Fiscal year ended April 1, 1924.

No. of series, none.

No. of members and investors, 251.

No. of shares, 6261.

Assets.		Liabilities.	
Loans, on definite contract, \$27,503.66; on shares, \$580	\$28,083 66	Guarantee stock, capital-----	\$6,000 00
Cash, in office, \$959.06; in bank, \$1,706.79	2,665 85	Guarantee stock, surplus reserve-----	356 00
Furniture and fixtures-----	2,537 70	Installment shares, dues-----	11,278 82
		Installment shares, profits----	350 16
		Paid-up and prepaid shares, capital-----	4,000 00
		Paid-up and prepaid shares, dividends-----	160 87
		Investment certificates, prin- cipal-----	2,500 00
		Overdrafts and bills payable--	5,000 00
		Reserve and undivided profits	62 13
		Loans due and incomplete----	3,521 00
		Sundry ledger accounts-----	28 23
Total assets-----	\$33,287 21	Total liabilities-----	\$33,287 21

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock-----	\$6,000 00	Overdrafts and bills payable--	\$7,500 00
Installment shares, dues-----	14,552 03	Loans on mortgages and shares-----	25,480 34
Paid-up and prepaid shares, dues-----	4,000 00	Interest paid-----	244 61
Investment certificates-----	2,500 00	Dividends on guarantee stock	300 00
Interest-----	1,736 96	Dues repaid, installment shares-----	3,353 38
Premiums-----	2,538 37	Paid-up and prepaid shares, dividends-----	77 80
Fees-----	7,259 00	Investment certificates, divi- dends-----	60 00
Loans repaid-----	892 68	Salaries-----	1,113 33
Overdrafts and bills payable--	12,500 00	Other expenses-----	1,319 72
All other receipts-----	28 23	All other disbursements, furniture, fixtures, etc.----	9,892 84
Total receipts-----	\$52,007 27	Balance, cash in office and bank-----	2,665 85
		Total disbursements-----	\$52,007 27

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

LOS ANGELES.

BANKERS GUARANTY LOAN COMPANY.

P. O. address, 601 S. Hill Street, Los Angeles.

(Incorporated August 17, 1901.)

G. H. WADLEIGH, Secretary.

JOHN H. FOLEY, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 98.

No. of shares, 861.

Assets.		Liabilities.	
Loans, on contract sales----	\$629 91	Guarantee stock, capital----	\$18,830 00
Cash, in office, \$13.71; in bank, \$29,519.80 -----	29,533 51	Paid-up and prepaid shares, capital -----	927 25
Real estate, owned-----	100 00	Paid-up and prepaid shares, dividends -----	963 04
		Investment certificates, prin- cipal -----	2,974 43
		Investment certificates, divi- dends -----	1,662 38
		Reserve and undivided profits	4,890 79
		Sundry ledger accounts-----	15 33
Total assets -----	\$30,263 42	Total liabilities -----	\$30,263 42
Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$28,626 47	Paid-up and prepaid shares, capital -----	\$900 00
Interest -----	1,473 67	Paid-up and prepaid shares, dividends -----	111 40
Loans repaid -----	566 68	Other expenses -----	63 00
		All other disbursements, real estate expenses -----	58 91
		Balance, cash in office and bank -----	29,533 51
Total receipts -----	\$30,666 82	Total disbursements ..	\$30,666 82

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

LOS ANGELES.

CALIFORNIA BUILDING-LOAN ASSOCIATION.

P. O. address, 1021 Pacific Finance Building, Los Angeles.

(Incorporated May 23, 1923.)

H. STANLEY BENEDICT, Secretary.

JONATHAN S. DODGE, President.

Term ended June 30, 1924.

No. of series, none.

No. of members and investors, 458.

No. of shares, 13,933.

Assets.		Liabilities.	
Loans, on definite contract,		Guarantee stock, capital----	\$14,500 00
\$137,977.14; on shares,		Installment shares, dues----	16,548 74
\$7.50 -----	\$137,984 64	Installment shares, profits----	345 54
Arrearages, on shares-----	290 62	Paid-up and prepaid shares,	
Cash, in office, \$3,611; in		capital -----	43,060 00
bank, \$17,913.96 -----	21,524 96	Paid-up and prepaid shares,	
Furniture and fixtures-----	1,033 17	dividends -----	233 42
Advances, ledger accounts---	11 00	Investment certificates, prin-	
Other assets -----	1,758 71	cipal -----	38,500 00
		Investment certificates, divi-	
		dends -----	521 42
		Reserve and undivided profits	2,226 87
		Loans due and incomplete---	46,160 84
		All other liabilities-----	506 27
Total assets -----	\$162,603 10	Total liabilities -----	\$162,603 10

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$13,157 91	Loans on mortgages and	
Guarantee stock -----	4,500 00	shares -----	\$87,298 75
Installment shares, dues----	15,646 24	Dividends on guarantee stock	699 35
Paid-up and prepaid shares,		Paid-up and prepaid shares,	
dues -----	35,710 00	capital -----	897 00
Investment certificates -----	37,728 00	Investment certificates, divi-	
Interest -----	3,546 82	dends -----	6 80
Premiums -----	900 00	Salaries -----	767 50
Fees -----	2,785 36	Taxes -----	20 00
Loans repaid -----	1,380 86	Other expenses -----	4,562 83
All other receipts-----	422 00	Balance, cash in office and	
		bank -----	21,524 96
Total receipts -----	\$115,777 19	Total disbursements -----	\$115,777 19

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

LOS ANGELES.

FIDELITY SAVINGS AND LOAN ASSOCIATION.

P. O. address, 601 S. Hill Street, Los Angeles.

(Incorporated August 21, 1889.)

CLARENCE H. LEE, Secretary.

G. H. WADLEIGH, President.

Fiscal year ended December 31, 1923.

No. of series, 11.

No. of members and investors, 7800.

No. of shares, 40,322.

Assets.		Liabilities.	
Loans, on mortgages,		Guarantee stock, capital,	
\$2,320,225.83; on definite		subscriptions	\$414,458 97
contract, \$9,942,432.69;		Installment shares, dues ..	279,888 66
on shares, \$150,914	\$12,413,572 52	Installment shares, profits	262,054 96
Cash, in office, \$24,429.83;		Paid-up and prepaid shares,	
in bank, \$127,200.97	151,639 80	capital	3,033,350 00
Real estate, owned	180,909 44	Paid-up and prepaid	
Advances, ledger accounts ..	133,119 80	shares, dividends	83,675 99
Other assets, insurance		Investment certificates,	
loans	19,575 87	principal	6,763,672 56
		Investment certificates,	
		dividends	159,322 73
		Reserve and undivided	
		profits	695,450 38
		Loans due and incomplete ..	548,644 52
		Sundry ledger accounts	658,298 66
Total assets	\$12,898,817 43	Total liabilities	\$12,898,817 43

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report ..	\$178,244 77	Overdrafts and bills pay-	
Guarantee stock, subscrip-		able	\$176 48
tion	14,551 00	Loans on mortgages and	
Installment shares, dues	42,805 93	shares	4,836,680 69
Paid-up and prepaid shares,		Interest paid	459 30
dues	86,200 00	Dividends on guarantee	
Investment certificates	5,616,457 34	stock subscriptions	24,451 21
Interest	962,228 20	Dues repaid, installment	
Fines	798 09	shares	297,657 82
Loans repaid	4,102,113 22	Profits repaid, installment	
Advances repaid, ledger		shares	316,443 76
accounts	1,257 09	Paid-up and prepaid shares,	
All other receipts	10,563 45	capital	869,450 00
		Paid-up and prepaid shares,	
		dividends	234,656 72
		Investment certificates,	
		principal	3,605,389 95
		Investment certificates,	
		dividends	315,051 51
		Advances, ledger accounts ..	87,564 43
		Real estate acquired	131,087 80
		Salaries	27,448 00
		Taxes	26,148 36
		Other expenses	81,225 50
		All other disbursements	9,687 85
		Balance, cash in office and	
		bank	151,639 80
Total receipts	\$11,015,219 15	Total disbursements	\$11,015,219 15

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
	132	\$52 80	\$91 42	
	120	48 00	76 30	Same as
	108	43 20	63 27	book
	96	38 40	52 01	value
Class A. 40 cents per share	84	33 60	42 30	
per month	72	28 80	33 68	
	60	24 00	25 98	
	48	19 20	19 11	
	36	14 40	12 98	
	24	9 60	7 50	
	12	4 80	2 61	

LOS ANGELES.

GUARANTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 6364 Hollywood Boulevard, Los Angeles.

(Incorporated May 3, 1921.)

GILBERT H. BEESEMYER, Secretary.

G. R. DEXTER, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 1680.

No. of shares, 3779.

Assets.		Liabilities.	
Loans, on mortgages, \$486,- 622.88; on definite con- tract, \$143,456.23; on shares, \$22,535.10	\$652,614 21	Guarantee stock, capital...	\$50,000 00
Cash, in office, \$6,992.95; in bank, \$111,252.88	118,245 83	Guarantee stock, surplus reserve	5,000 00
Furniture and fixtures	12,130 23	Installment shares, dues	8,962 38
Advances, ledger accounts	581 61	Paid-up and prepaid shares, capital	33,400 00
Bonds owned	64,109 57	Investment certificates, prin- cipal	706,542 25
Other assets	11 02	Reserve and undivided profits	9,642 39
		Loans due and incomplete	34,145 45
Total assets	\$847,692 47	Total liabilities	\$847,692 47

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$82,487 12	Loans on mortgages and shares	\$925,983 81
Installment shares, dues	9,323 38	Interest paid	2,743 54
Paid-up and prepaid shares, dues	28,100 00	Dividends on guarantee stock	2,000 00
Investment certificates	4,764,064 94	Dues repaid, installment shares	361 00
Interest	71,474 77	Paid-up and prepaid shares, capital	26,800 00
Premiums	3,298 55	Paid-up and prepaid shares, dividends	2,999 63
Fines	50	Investment certificates, prin- cipal	4,452,670 25
Fees	15,626 82	Investment certificates, divi- dends	21,898 53
Loans repaid	617,168 68	Real estate acquired	89,655 00
Real estate sold	97,155 00	Bonds purchased	17,725 14
Bonds sold	16,971 54	Salaries	19,621 44
All other receipts	8,284 28	Taxes	496 98
		Other expenses	31,196 63
		All other disbursements	1,557 80
		Balance, cash in office and bank	118,245 83
Total receipts	\$5,713,955 58	Total disbursements	\$5,713,955 58

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

LOS ANGELES.

HOME BUILDING AND LOAN ASSOCIATION.

P. O. address, care Commercial National Bank, Los Angeles.

(Incorporated August 21, 1889.)

W. A. BONYNCE, JR., Secretary.

I. B. NEWTON, President.

Fiscal year ended September 30, 1923.

No. of series, 21.

No. of members and investors, 183.

No. of shares, 4331.

Assets.		Liabilities.	
Loans, on mortgages-----	\$238,600 00	Installment shares, dues-----	\$105,834 00
Arrearages, on shares, \$360; on interest, \$1,969.05-----	2,929 05	Installment shares, profits----	18,235 63
Cash, in bank-----	106 39	Advance payments-----	3,592 60
		Overdrafts and bills payable--	109,150 00
		Reserve and undivided profits	2,201 73
		Loans due and incomplete----	2,021 48
Total assets-----	\$241,035 44	Total liabilities-----	\$241,035 44

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Installment shares, dues----	\$51,094 00	Overdrafts and bills payable--	\$103,949 80
Interest-----	16,934 36	Loans on mortgages and shares-----	119,506 18
Fines-----	36 60	Interest paid-----	6,184 44
Fees-----	180 00	Dues repaid, installment shares-----	5,169 00
Loans repaid-----	32,200 00	Profits repaid, installment shares-----	424 95
Overdrafts and bills payable--	137,500 00	Advances, ledger accounts---	9,500 00
Advances repaid, ledger ac- counts-----	9,823 00	Salaries-----	2,421 50
		Taxes-----	86 00
		Other expenses-----	419 70
		Balance, cash in office and bank-----	106 39
Total receipts-----	\$247,767 96	Total disbursements-----	\$247,767 93

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
49-----	120	\$120 00	\$175 04	\$175 04
50-----	114	114 00	163 39	160 92
53-----	96	96 00	130 80	127 32
55-----	84	84 00	110 56	106 57
57-----	72	72 00	91 55	87 64
59-----	60	60 00	73 60	70 20
61-----	48	48 00	56 76	54 58
63-----	36	36 00	40 94	39 70
65-----	24	24 00	26 23	25 67
67-----	12	12 00	12 54	12 40

LOS ANGELES.

LIBERTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 2504 Central Avenue, Los Angeles.

(Incorporated January 24, 1924.)

A. HARTLEY JONES, Secretary.

W. C. GORDON, President.

Term ended June 30, 1924.

No. of series, none.

No. of members and investors, 392.

No. of shares, 4770.

Assets.		Liabilities.	
Loans, on definite contract	\$29,563 50	Guarantee stock, capital	\$13,171 91
Cash, in office, \$557.03; in bank, \$6,267.67	6,824 70	Installment shares, dues	3,902 25
Furniture and fixtures	2,356 95	Investment certificates, principal	10,917 49
Other assets	150 00	Investment certificates, dividends	2 22
		Loans due and incomplete	10,901 28
Total assets	\$38,895 15	Total liabilities	\$38,895 15

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$14,650 00	Loans on mortgages and shares	\$19,048 12
Installment shares, dues	4,042 25	Dues repaid, installment shares	140 00
Investment certificates	12,061 64	Investment certificates, principal	1,144 15
Interest	351 19	Investment certificates, dividends	52
Fees	4,115 00	Advances, ledger accounts	150 00
Loans repaid	386 50	Salaries	525 00
		Taxes	21 00
		Other expenses	5,395 54
		All other disbursements, furniture and fixtures	2,356 95
		Balance, cash in office and bank	6,824 70
Total receipts	\$35,606 58	Total disbursements	\$35,606 58

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Book value, dues plus dividend.

Withdrawal value, full book value.

LOS ANGELES.

LOS ANGELES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 740 S. Spring Street, Los Angeles.

(Incorporated October 20, 1920.)

R. HOLTBY MYERS, Secretary.

WM. A. RYON, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 2505.

No. of shares, 12,885.

Assets.		Liabilities.	
Loans, on definite contract, \$427,501.53; on shares, \$7,212.48; on contract sales, \$4,000 -----	\$438,714 01	Guarantee stock, capital....	\$32,537 50
Arrearages, on interest -----	574 59	Installment shares, dues....	109,385 87
Cash, in office, \$11,344 37; in bank, \$23,289.38 -----	34,633 75	Installment shares, profits....	7,865 83
Furniture and fixtures -----	11,331 44	Paid-up and prepaid shares, capital -----	1,200 00
Advances, ledger accounts -----	172 42	Paid-up and prepaid shares, dividends -----	43 98
Bonds owned -----	10,500 00	Investment certificates, prin- cipal -----	247,607 37
Other assets -----	2,647 18	Investment certificates, divi- dends -----	4,561 36
Total assets -----	\$498,573 39	Reserve and undivided profits	1,785 71
		Loans due and incomplete....	83,890 68
		Sundry ledger accounts -----	118 33
		All other liabilities, escrows..	18,576 76
		Total liabilities -----	\$498,573 39

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report....	\$27,843 81	Loans on mortgages and shares -----	\$255,336 79
Guarantee stock -----	5,852 50	Dues repaid, installment shares -----	12,887 00
Installment shares, dues....	69,266 73	Profits, repaid, installment shares -----	281 30
Paid-up and prepaid shares, dues -----	1,200 00	Investment certificates, prin- cipal -----	251,789 92
Investment certificates -----	365,359 51	Investment certificates, divi- dends -----	6,990 87
Interest -----	24,920 17	Advances, ledger accounts....	890 00
Premiums -----	364 75	Bonds purchased -----	10,100 00
Fees -----	7,417 35	Salaries -----	6,852 00
Loans repaid -----	70,293 18	Taxes -----	313 15
Advances repaid, ledger ac- counts -----	12 84	Other expenses -----	8,291 73
All other receipts, escrows, etc. -----	16,951 34	All other disbursements....	1,115 67
Total receipts -----	\$589,482 18	Balance, cash in office and bank -----	34,633 75
		Total disbursements -----	\$589,482 18

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Book value, dues plus dividend.

LOS ANGELES.

PROTECTIVE BUILDING AND LOAN ASSOCIATION.

P. O. address, 215 Merchants National Bank Building, Los Angeles.

(Incorporated April 23, 1923.)

D. A. HAYS, Assistant Secretary.

R. N. BURGESS, Vice President.

Term ended June 30, 1924.

No. of series, none.

No. of members and investors, 886.

No. of shares, 121.

Assets.		Liabilities.	
Loans, on definite contract, \$60,810.98; on shares, \$467.30 -----	\$61,278 28	Guarantee stock, capital....	\$12,100 00
Cash, in office, \$20.50; in bank, \$7,680.96 -----	7,701 46	Investment certificates, prin- cipal -----	30,475 87
Furniture and fixtures -----	2,962 40	Overdrafts and bills payable..	6,900 00
Advances, ledger accounts --	313 22	Sundry ledger accounts -----	22,790 49
Bonds owned -----	20 00		
Total assets -----	\$72,275 36	Total liabilities -----	\$72,275 36

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock -----	\$12,100 00	Overdrafts and bills payable..	\$6,000 00
Investment certificates -----	30,475 87	Loans on mortgages and shares -----	70,736 28
Interest -----	1,705 62	Interest paid -----	227 50
Premiums -----	470 38	Investment certificates, divi- dends -----	91 55
Fees -----	5 50	Bonds purchased -----	20 00
Loans repaid -----	18,458 00	Salaries -----	1,061 68
Overdrafts and bills payable..	12,900 00	Taxes -----	26 37
All other receipts, donated bonus -----	42,569 72	Other expenses -----	17,457 85
		All other disbursements -----	6,362 40
		Balance, cash in office and bank -----	7,701 46
Total receipts -----	\$118,685 09	Total disbursements -----	\$118,685 09

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

LOS ANGELES.

PRUDENTIAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 523 S. Spring Street, Los Angeles.

(Incorporated December 17, 1923.)

GEORGE S. WALKER, Secretary.

S. L. ROLAND, President.

Term ended June 30, 1924.

No. of series, none. No. of members and investors, 60. No. of shares, 1831.

Assets.		Liabilities.	
Loans, on definite contract, \$294,197.32; on shares, \$1,700 -----	\$295,897 32	Guarantee stock, capital ----	\$181,164 66
Cash, in office, \$50; in bank, \$14,771.35 -----	14,821 35	Investment certificates, prin- cipal -----	26,002 96
Furniture and fixtures -----	7,701 58	Investment certificates, divi- dends -----	189 45
Advances, ledger accounts ---	153 28	Reserve and undivided profits	2,733 18
		Loans due and incomplete ---	87,670 71
		Sundry ledger accounts -----	16,937 55
		All other liabilities -----	3,855 02
Total assets -----	\$318,553 53	Total liabilities -----	\$318,553 53

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock -----	\$181,164 66	Loans on mortgages and shares -----	\$208,777 19
Installment shares, dues -----	600 00	Investment certificates, prin- cipal -----	610 00
Investment certificates -----	25,919 85	Salaries -----	2,260 87
Interest -----	4,636 82	Other expenses -----	19,915 22
Premiums -----	26,340 00	All other disbursements -----	906 58
Fees -----	4,557 45	Balance, cash in office and bank -----	14,821 35
Loans repaid -----	3,375 58		
All other receipts -----	696 85		
Total receipts -----	\$247,291 21	Total disbursements -----	\$247,291 21

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

LOS ANGELES.

SOUTHERN CALIFORNIA LOAN ASSOCIATION.

P. O. address, 431 W. Fifth Street, Los Angeles.

(Incorporated March 11, 1887.)

JULIUS H. MARTIN, Secretary.

C. E. DONNATIN, President.

Fiscal year ended December 31, 1923.

No. of series, 17.

No. of members and investors, 1342.

No. of shares, 15,399.

Assets.		Liabilities.	
Loans, on mortgages	\$3,292,586 00	Guarantee stock, capital	\$187,500 00
Cash, in bank	77,434 85	Guarantee stock, surplus reserve	51,500 00
Furniture and fixtures	1,400 00	Installment shares, dues	540,700 00
		Installment shares, profits	112,167 50
		Investment certificates, principal	2,182,124 12
		Investment certificates, dividends	106,482 85
		Advance payments	2,735 00
		Overdrafts and bills payable	100,000 00
		Reserve and undivided profits	18,923 21
		Loans due and incomplete	69,288 17
Total assets	\$3,371,420 85	Total liabilities	\$3,371,420 85

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$74,062 50	Overdrafts and bills payable	\$165,000 00
Installment shares, dues	169,465 00	Loans on mortgages and shares	1,279,180 62
Investment certificates	1,115,065 03	Interest paid	2,761 33
Interest	248,895 79	Dividends on guarantee stock	22,500 00
Fees	11,834 75	Dues repaid, installment shares	106,831 00
Loans repaid	661,289 00	Profits repaid, installment shares	30,000 52
Overdrafts and bills payable	170,000 00	Investment certificates, principal	664,354 74
Advances repaid, ledger accounts	6,726 41	Investment certificates, dividends	55,626 34
		Advances, ledger accounts	7,657 03
		Salaries	13,730 00
		Taxes	9,964 18
		Other expenses	12,169 03
		All other disbursements	10,128 84
		Balance, cash in office and bank	77,434 85
Total receipts	\$2,457,338 48	Total disbursements	\$2,457,338 48

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
50-----	120	\$120 00	\$174 38	\$174 38
52-----	108	108 00	150 79	150 79
54-----	96	96 00	128 85	128 85
56-----	84	84 00	108 34	102 25
58-----	72	72 00	89 27	82 36
60-----	60	60 00	71 58	66 95
62-----	48	48 00	55 18	52 31
64-----	36	36 00	39 96	38 38

Also Dayton plan since July 1, 1921.

LOS ANGELES.

STATE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 722 S. Spring Street, Los Angeles.

(Incorporated June 20, 1889.)

C. H. WADE, Secretary.

C. J. WADE, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 4155.

No. of shares, 8755.

Assets.		Liabilities.	
Loans, on definite contract,		Permanent stock, capital...	\$869,700 00
\$7,618,735.40; on shares,		Permanent stock, surplus	
\$17,790.01; on contract		reserve	95,910 10
sales, \$28,234.55	\$7,664,759 96	Installment shares, dues....	3,373 00
Arrearages, on interest, \$16,-		Installment shares, profits....	1,369 00
000; on fines, \$1,975.35....	17,975 35	Investment certificates, principal	6,548,450 90
Cash, in office, \$63,764.17:		Investment certificates, dividends	185,965 15
in bank, \$77,050.76	140,814 93	Advance payments	1,716 60
Real estate, owned	5,433 08	Reserve and undivided	
Furniture and fixtures	12,000 00	profits	93,492 79
Advances, ledger accounts....	28,289 51	Loans due and incomplete....	63,227 62
Bonds owned	159 62	Sundry ledger accounts....	6,227 29
Total assets	\$7,869,432 45	Total liabilities	\$7,869,432 45

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report....	\$161,707 70	Loans on mortgages and	
Permanent stock	8,000 00	shares	\$3,399,308 96
Installment shares, dues....	2,137 15	Dividends on guarantee	
Investment certificates	2,359,802 80	stock	103,764 00
Interest	628,068 68	Dues repaid, installment	
Premiums, miscellaneous ..	3,566 71	shares	5,268 80
Fines	6,325 53	Profits repaid, installment	
Fees	7,307 97	shares	2,230 45
Loans repaid	2,163,036 80	Investment certificates, principal	1,304,414 75
Advances repaid, ledger accounts	21,207 47	Investment certificates, dividends	344,699 04
Real estate sold	9,183 97	Advances, ledger accounts....	34,517 26
Bonds sold	333,397 03	Real estate acquired	14,617 05
All other receipts, sundry....	5,095 29	Bonds purchased	233,397 03
Total receipts	\$5,708,837 12	Salaries	24,700 00
		Taxes	26,822 77
		Other expenses	64,779 05
		All other disbursements,	
		miscellaneous	9,503 09
		Balance, cash in office and	
		bank	140,814 93
		Total disbursements....	\$5,708,837 12

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues, 60 cents and \$1.00 per share per month.

Dividend, last fiscal year, 12 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

LOS ANGELES.

WILSHIRE BUILDING AND LOAN ASSOCIATION.

P. O. address, 3904 W. Sixth Street, Los Angeles.

(Incorporated September 25, 1922.)

WILLIAM R. GIBBON, Secretary.

A. L. SCHOENBORN, President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 337.

No. of shares, 548.

Assets.		Liabilities.	
Loans, on mortgages, \$53,-; 500; on definite contract, \$85,621.89	\$139,121 89	Guarantee stock, capital	\$50,000 00
Cash, in office, \$25; in bank, \$5,935.11	5,960 11	Paid-up and prepaid shares, capital	4,800 00
Furniture and fixtures	4,341 40	Investment certificates, prin- cipal	68,220 54
Advances, ledger accounts	150 00	Investment certificates, divi- dends	988 71
		Overdrafts and bills payable	15,000 00
		Reserve and undivided profits	574 45
		Loans due and incomplete	6,642 95
		Sundry ledger accounts	140 61
		All other liabilities, escrows	3,206 14
Total assets	\$149,573 40	Total liabilities	\$149,573 40

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$7,816 59	Overdrafts and bills payable	\$21,000 00
Paid-up and prepaid shares, dues	3,000 00	Loans on mortgages and shares	123,592 47
Investment certificates	87,919 04	Interest paid	1,089 41
Interest	10,232 95	Paid-up and prepaid shares, capital	900 00
Fees	3,729 00	Paid-up and prepaid shares, dividends	298 15
Loans repaid	62,345 15	Investment certificates, prin- cipal	34,138 50
Overdrafts and bills payable	26,000 00	Investment certificates, divi- dends	4,263 07
Advances repaid, ledger ac- counts	3,206 14	Advances, ledger accounts	2,010 55
All other receipts	5,532 48	Salaries	5,114 61
		Taxes	87 71
		Other expenses	4,633 91
		All other disbursements	6,692 86
		Balance, cash in office and bank	5,960 11
Total receipts	\$209,781 35	Total disbursements	\$209,781 35

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

MADERA.

MADERA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, care Madera Abstract Co., Madera.

(Incorporated October 26, 1912.)

E. M. McCARDLE, Secretary.

J. B. HIGH, President.

Fiscal year ended October 31, 1923.

No. of series, none.

No. of members and investors, 170.

No. of shares, 2652.

Assets.		Liabilities.	
Loans, on definite contract	\$160,543 65	Installment shares, dues	\$120,082 30
Cash, in office, \$902.25; in bank, \$11.52	913 77	Installment shares, profits	22,859 94
		Overdrafts and bills payable	11,650 00
		Reserve and undivided profits	4,365 18
		Loans due and incomplete	2,500 00
Total assets	\$161,457 42	Total liabilities	\$161,457 42

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$2,424 41	Overdrafts and bills payable	\$57,418 86
Installment shares, dues	67,939 99	Loans on mortgages and shares	100,615 30
Interest	12,786 81	Interest paid	693 16
Loans repaid	52,409 59	Dues repaid, installment shares	26,931 49
Overdrafts and bills payable	62,468 86	Profits repaid, installment shares	10,317 67
		Salaries	900 00
		Taxes	78 47
		Other expenses	160 94
		Balance, cash in office and bank	913 77
Total receipts	\$198,029 66	Total disbursements	\$198,029 66

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, $8\frac{3}{4}$ per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

MERCED.

MERCED MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 448 Seventeenth Street, Merced.

(Incorporated June 22, 1891.)

J. H. SIMONSON, Secretary.

R. M. BONEY, President.

Fiscal year ended June 30, 1924.

No. of series, 11.

No. of members and investors, 320.

No. of shares, 4856.

Assets.		Liabilities.	
Loans, on mortgages, \$285,-		Installment shares, dues_____	\$209,604 00
290; on shares, \$2,170_____	\$287,460 00	Installment shares, profits____	48,758 92
Arrearages, on shares, \$864;		Advance payments _____	154 00
on interest, \$988; on fines,		Overdrafts and bills payable____	23,500 00
\$264.22 _____	2,116 22	Reserve and undivided profits	8,081 68
Cash, in bank _____	2,174 17	Loans due and incomplete____	1,831 79
Furniture and fixtures _____	180 00		
Total assets _____	\$291,930 39	Total liabilities _____	\$291,930 39

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report_____	\$2,100 10	Loans on mortgages and	
Installment shares, dues_____	60,953 00	shares _____	\$75,826 10
Interest _____	20,995 39	Interest paid _____	1,806 68
Fines _____	268 61	Dues repaid, installment	
Fees _____	137 60	shares _____	38,874 00
Loans repaid _____	37,525 00	Profits repaid, installment	
Overdrafts and bills payable____	13,500 00	shares _____	14,661 56
		Salaries _____	1,700 00
		Other expenses _____	437 19
		Balance, cash in office and	
		bank _____	2,174 17
Total receipts _____	\$135,479 70	Total disbursements_____	\$135,479 70

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
26_____	120	\$120 00	\$176 17	\$150 25
27_____	108	108 00	152 30	132 53
28_____	96	96 00	130 14	115 40
29_____	84	84 00	109 57	98 88
30_____	72	72 00	90 43	82 95
31_____	60	60 00	72 58	67 73
32_____	48	48 00	55 98	52 90
33_____	36	36 00	40 46	38 78
34_____	24	24 00	25 97	25 25
35_____	12	12 00	12 50	12 33

MILL VALLEY.

TAMALPAIS MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, Box 575, Mill Valley.

(Incorporated March 16, 1897.)

PAUL HELMOBE, Secretary.

T. J. SEWELL, President.

Fiscal year ended April 30, 1924.

No. of series, 20.

No. of members and investors, 137.

No. of shares, 1820.

Assets.		Liabilities.	
Loans, on definite contract, \$68,163.65; on contract sales, \$240	\$68,403 65	Installment shares, dues	\$19,964 75
Arrearages, on shares, \$259.55; on interest, \$506.41	765 96	Installment shares, profits	3,976 60
Cash, in office, \$13.94; in bank, \$2,205.07	2,219 01	Paid-up and prepaid shares, capital	45,460 00
Real estate, owned	1,664 91	Advance payments	110 00
Furniture and fixtures	126 75	Overdrafts and bills payable	3,500 00
Advances, ledger accounts	15 91	Reserve and undivided profits	1,165 26
Other assets	30 00	Loans due and incomplete	9 58
Total assets	\$73,226 19	Total liabilities	\$73,226 19

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$31 29	Overdrafts and bills payable	\$11,000 00
Installment shares, dues	7,087 60	Loans on mortgages and shares	42,332 54
Paid-up and prepaid shares, dues	14,100 00	Interest paid	215 53
Interest	5,194 82	Dues repaid, installment shares	2,869 50
Fines	79 06	Profits repaid, installment shares	384 18
Fees	8 60	Paid-up and prepaid shares, capital	1,500 00
Loans repaid	22,297 09	Paid-up and prepaid shares, dividends	2,121 50
Overdrafts and bills payable	14,500 00	Advances, ledger accounts	72 91
Advances repaid, ledger ac- counts	33 58	Salaries	600 00
Real estate sold	250 00	Taxes	90 59
Total receipts	\$63,582 04	Other expenses	176 28
		Balance, cash in office and bank	2,219 01
		Total disbursements	\$63,582 04

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
72	75	\$75 00	\$92 62	Full book value
73	72	72 00	87 92	
76	57	57 00	67 17	
79	48	48 00	55 21	
83	36	36 00	40 04	
87	24	24 00	25 78	
90	12	12 00	12 46	

MODESTO.

MODESTO BUILDING AND LOAN ASSOCIATION.

P. O. address, 1024 I Street, Modesto.

(Incorporated January 16, 1922.)

LEROY E. MEEKER, Secretary.

J. W. HUSBAND, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 145.

No. of shares, 314.

Assets.		Liabilities.	
Loans, on definite contract	\$93,494 43	Guarantee stock, capital	\$31,400 00
Arrearages, on interest	217 52	Investment certificates, principal	45,195 61
Cash, in office, \$463.78; in bank, \$8,617.65	9,081 43	Investment certificates, dividends	649 93
Furniture and fixtures	626 86	Overdrafts and bills payable	10,000 00
		Reserve and undivided profits	1,029 75
		Loans due and incomplete	15,066 29
		Sundry ledger accounts	78 63
Total assets	\$103,420 24	Total liabilities	\$103,420 24

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$47 28	Overdrafts and bills payable	\$17,913 79
Guarantee stock	16,300 00	Loans on mortgages and shares	72,732 37
Investment certificates	65,167 23	Interest paid	140 08
Interest	4,610 57	Investment certificates, principal	20,528 55
Premiums	815 00	Investment certificates, dividends	381 46
Fees	230 00	Advances, ledger accounts	127 57
Loans repaid	10,458 42	Salaries	1,517 50
Overdrafts and bills payable	27,000 00	Taxes	95 50
Advances repaid, ledger accounts	127 57	Other expenses	1,610 96
		All other disbursements, furniture and fixtures	626 86
		Balance, cash in office and bank	9,081 43
Total receipts	\$124,756 07	Total disbursements	\$124,756 07

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus dividends as per by-laws.

MONROVIA.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 107 E. Lemon Avenue, Monrovia.

(Incorporated January 24, 1924.)

M. LANGLIE, Secretary.

HARRY E. KIRSCHNER, President.

Term ended June 30, 1924.

No. of series, none.

No. of members and investors, 156.

No. of shares, 2825.

Assets.		Liabilities.	
Loans, on mortgages.....	\$105,800 00	Guarantee stock, capital.....	\$100,000 00
Cash, in office, \$7,273.72; in bank, \$26,480.20.....	33,753 92	Installment shares, dues.....	2,226 00
Furniture and fixtures.....	283 50	Investment certificates, prin- cipal.....	4,852 75
		Reserve and undivided profits.....	1,078 37
		Loans due and incomplete.....	31,580 30
Total assets.....	\$139,837 42	Total liabilities.....	\$139,837 42

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock.....	\$100,000 00	Loans on mortgages and shares.....	\$74,119 70
Installment shares, dues.....	2,226 00	Investment certificates, divi- dends.....	34 61
Investment certificates.....	4,852 75	Taxes.....	4 75
Interest.....	1,658 96	Other expenses.....	1,220 31
Premiums.....	486 50	All other disbursements, furniture and fixtures.....	283 50
Fines.....	1 58	Balance, cash in office and bank.....	33,753 92
Fees.....	191 00		
Total receipts.....	\$109,416 79	Total disbursements.....	\$109,416 79

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Book value, dues plus dividend.

Withdrawal value, full book value.

NAPA.

NAPA BUILDING AND LOAN ASSOCIATION.

P. O. address, 112 First Street, Napa.

(Incorporated April 22, 1886.)

JOHN N. MOUNT, Secretary.

E. D. BEARD, President.

Fiscal year ended May 24, 1924.

No. of series, 16.

No. of members and investors, 580.

No. of shares, 7409.

Assets.

Loans, on mortgages, \$519,- 741.42; on shares, \$20,285,- \$540,026 42	
Arrearages, on shares, \$969; on interest, \$841.11; on fines, \$468.60	2,278 71
Cash, in bank	6,274 06
Furniture and fixtures	150 00
Advances, ledger accounts	5,775 34
Total assets	\$554,504 53

Liabilities.

Installment shares, dues	\$370,007 00
Installment shares, profits	94,818 00
Paid-up and prepaid shares, capital	50,000 00
Paid-up and prepaid shares, dividends	1,041 67
Advance payments	1,011 00
Overdrafts and bills payable	28,300 00
Reserve and undivided profits	9,326 86
Total liabilities	\$554,504 53

Receipts for Fiscal Year.

Balance from last report	\$8,742 74
Installment shares, dues	82,686 00
Paid-up and prepaid shares, dues	27,500 00
Interest	35,206 89
Premiums	37 14
Fines	620 17
Fees	1 92
Loans repaid	72,039 00
Overdrafts and bills payable	43,700 00
Advances repaid, ledger ac- counts	2,464 59

Total receipts \$272,798 45

Disbursements for Fiscal Year.

Overdrafts and bills payable	\$25,100 00
Loans on mortgages and shares	126,448 17
Interest paid	1,736 27
Dues repaid, installment shares	64,188 00
Profits repaid, installment shares	24,632 04
Paid-up and prepaid shares, capital	10,000 00
Paid-up and prepaid shares, dividends	2,217 90
Advances, ledger accounts	8,241 93
Salaries	3,175 00
Taxes	470 16
Other expenses	314 92
Balance, cash in office and bank	6,274 06

Total disbursements \$272,798 45

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
29	125	\$125 00	\$176 51	\$157 55
30	113	113 00	154 17	139 60
31	101	101 00	133 17	122 25
32	89	89 00	113 49	105 50
33	77	77 00	94 95	89 35
34	65	65 00	77 53	73 80
35	53	53 00	61 18	58 85
37	41	41 00	45 93	44 50
38	35	35 00	38 51	37 55
40	23	23 00	24 52	24 15
42	11	11 00	11 37	11 00

NEWCASTLE.

NEWCASTLE BUILDING AND LOAN ASSOCIATION.

P. O. address, care Pioneer Fruit Co., Newcastle.

(Incorporated May 20, 1889.)

JOHN WALLACE, Secretary.

LOUIS AMES, President.

Fiscal year ended April 30, 1924.

No. of series, 11.

No. of members and investors, 147.

No. of shares, 1602.

Assets.		Liabilities.	
Loans, on mortgages-----	\$133,450 00	Installment shares, dues----	\$58,416 00
Arrearages, on shares, \$390: on interest, \$479.40; on fines, \$33.59 -----	902 99	Installment shares, profits----	15,054 48
Cash, in office, \$206.61; in bank, \$284.30 -----	490 91	Paid-up and prepaid shares, capital -----	25,000 00
Real estate, owned -----	1,473 53	Advance payments -----	194 67
Furniture and fixtures-----	294 90	Overdrafts and bills payable--	34,316 47
Bonds owned -----	350 00	Reserve and undivided profits	3,788 86
		Sundry ledger accounts-----	191 85
Total assets -----	\$136,962 33	Total liabilities -----	\$136,962 33

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report-----	\$494 88	Overdrafts and bills payable--	\$48,291 76
Installment shares, dues----	17,895 00	Loans on mortgages and shares -----	42,100 00
Paid-up and prepaid shares, dues -----	16,200 00	Interest paid -----	2,369 89
Interest -----	9,622 06	Dues repaid, installment shares -----	6,688 00
Fines -----	77 47	Profits repaid, installment shares -----	2,780 44
Fees -----	23 00	Paid-up and prepaid shares, capital -----	800 00
Loans repaid -----	11,575 00	Paid-up and prepaid shares, dividends -----	1,216 82
Overdrafts and bills payable--	49,634 07	Salaries -----	650 00
Advances repaid, ledger ac- counts -----	364 08	Taxes -----	103 37
All other receipts-----	59 46	Other expenses -----	453 83
Total receipts -----	\$105,945 02	Balance, cash in office and bank -----	490 91
		Total disbursements----	\$105,945 02

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
26-----	120	\$120 00	\$174 99	
27-----	108	108 00	151 97	Dues, plus
28-----	96	96 00	130 34	profits as
29-----	84	84 00	109 99	per by-laws
30-----	72	72 00	90 92	
31-----	60	60 00	73 05	
32-----	48	48 00	56 31	
33-----	36	36 00	40 65	
34-----	24	24 00	26 09	
35-----	12	12 00	12 55	

OAKLAND.

ALAMEDA COUNTY LOAN ASSOCIATION.

P. O. address, 563 Sixteenth Street, Oakland.

(Incorporated July 20, 1875.)

H. L. KRUGER, Secretary.

HENRY C. HACKE, Vice President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 2141.

No. of shares, 13,003.

Assets.		Liabilities.	
Loans, on definite contract, \$1,864,624.44; on shares, \$10,650.50; on contract sales, \$6,682.95 -----	\$1,881,957 89	Installment shares, dues---	\$506,856 14
Arrearages, on interest----	1,849 06	Installment shares, profits--	64,389 65
Cash, in office, \$200; in bank, \$14,659.78 -----	14,859 78	Paid-up and prepaid shares, capital -----	\$34,348 90
Real estate owned, office building -----	58,013 00	Paid-up and prepaid shares, dividends -----	41,253 03
Furniture and fixtures-----	2,509 00	Investment certificates, prin- cipal -----	211,874 61
Advances, ledger accounts--	133 77	Investment certificates, divi- dends -----	14,880 96
Other assets -----	373 55	Advance payments -----	763 13
		Overdrafts and bills payable	95,000 00
		Reserve and undivided profits -----	76,477 85
		Loans due and incomplete--	104,844 51
		Sundry ledger accounts----	4,546 37
		All other liabilities, deprecia- tion reserve -----	4,452 50
Total assets -----	\$1,959,687 05	Total liabilities -----	\$1,959,687 05

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report---	\$1,843 67	Overdrafts and bills payable	\$100,000 00
Installment shares, dues----	307,915 63	Loans on mortgages and shares -----	1,262,416 59
Paid-up and prepaid shares, dues -----	515,103 03	Interest paid -----	11,051 35
Investment certificates ----	145,112 91	Dues repaid, installment shares -----	244,763 49
Interest -----	127,312 64	Profits repaid, installment shares -----	32,344 48
Fees -----	4,779 25	Paid-up and prepaid shares, capital -----	78,479 08
Loans repaid -----	588,909 06	Paid-up and prepaid shares, dividends -----	22,527 91
Overdrafts and bills payable	185,000 00	Investment certificates, prin- cipal -----	84,357 75
Advances repaid, ledger ac- counts -----	2,877 42	Investment certificates, divi- dends -----	4,354 45
Rents -----	3,240 00	Advances, ledger accounts--	2,874 16
All other receipts-----	2,036 00	Salaries -----	10,612 00
		Taxes -----	2,724 56
		Other expenses -----	11,197 40
		All other disbursements----	1,566 61
		Balance, cash in office and bank -----	14,859 78
Total receipts -----	\$1,884,129 61	Total disbursements----	\$1,884,129 61

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

OAKLAND.

CALIFORNIA HOME INVESTMENT ASSOCIATION.

P. O. address, 440-44 Seventeenth Street, Oakland.

(Incorporated December 7, 1908.)

FREDERICK H. CLARK, Secretary.

JOHN P. MAXWELL, President.

Fiscal year ended March 31, 1924.

No. of series, none. No. of members and investors, 1675. No. of shares, 33,797.

Assets.		Liabilities.	
Loans, on definite contract,		Guarantee stock, capital	\$92,017 36
\$781,680.96; on shares,		Guarantee stock, surplus	
\$5,803.20	\$787,484 16	reserve	11,770 00
Cash, in office, \$1,100; in		Installment shares, dues	268,080 35
bank, \$61,204.93	62,304 93	Installment shares, profits	22,841 64
Real estate, owned	17,041 96	Paid-up and prepaid shares,	
Furniture and fixtures	1 00	capital	297,975 00
Advances, ledger accounts	971 70	Paid-up and prepaid shares,	
		dividends	4,388 08
		Investment certificates, prin-	
		cipal	38,430 05
		Investment certificates, divi-	
		dends	442 98
		Reserve and undivided profits	14,665 80
		Loans due and incomplete	106,464 63
		Sundry ledger accounts	2,937 03
		All other liabilities, unpaid	
		dividends on guarantee	
		stock, etc.	7,790 83
Total assets	\$867,803 75	Total liabilities	\$867,803 75

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$8,684 13	Overdrafts and bills payable	\$256,350 00
Guarantee stock	23,940 00	Loans on mortgages and	
Installment shares, dues	185,761 05	shares	388,047 88
Paid-up and prepaid shares,		Interest paid	3,214 75
dues	76,925 00	Dividends on guarantee	
Investment certificates	30,482 44	stock	5,257 50
Interest	54,470 72	Dues repaid, installment	
Premiums	3,060 00	shares	100,233 05
Fees	2,050 03	Profits repaid, installment	
Loans repaid	179,454 10	shares	6,141 05
Overdrafts and bills payable	241,350 00	Paid-up and prepaid shares,	
Advances repaid, ledger ac-		capital	52,925 00
counts	9,298 62	Paid-up and prepaid shares,	
Real estate sold	105,981 00	dividends	17,336 45
Rents	6,603 05	Investment certificates, prin-	
All other receipts	249 60	cipal	2,052 39
		Investment certificates, divi-	
		dends	663 12
		Advances, ledger accounts	10,940 67
		Real estate acquired	3,729 71
		Salaries	9,087 54
		Taxes	798 29
		Other expenses	8,922 52
		All other disbursements	304 89
		Balance, cash in office and	
		bank	62,304 93
Total receipts	\$928,309 74	Total disbursements	\$928,309 74

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

OAKLAND.

COSMOPOLITAN MUTUAL BUILDING AND LOAN
ASSOCIATION.

P. O. address, 355 Twelfth Street, Oakland.

(Incorporated August 4, 1879.)

W. S. GOULD, Secretary.

R. C. BITTERMAN, President.

Fiscal year ended July 31, 1923.

No. of series, none.

No. of members and investors, 271.

No. of shares, 7212.

Assets.		Liabilities.	
Loans, on definite contract,		Installment shares, dues	\$159,147 16
\$572,889.12; on shares,		Installment shares, profits	28,139 14
\$26,246.89	\$599,136 01	Paid-up and prepaid shares,	
Arrearages, on interest	3,673 01	capital	206,538 46
Cash, in office, \$2,365.91; in		Investment certificates, prin-	
bank, \$6,907.22	9,273 13	cipal	51,660 00
Real estate, owned	1,242 67	Overdrafts and bills payable	110,700 00
Furniture and fixtures	1,134 00	Reserve and undivided profits	9,140 16
Advances, ledger accounts	1,015 27	Loans due and incomplete	50,705 29
Bonds owned	9,201 22	Sundry ledger accounts	6,884 82
Other assets	4 87	All other liabilities, suspense,	
		etc.	1,765 15
Total assets	\$624,680 18	Total liabilities	\$624,680 18

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$9,222 66	Overdrafts and bills payable	\$306,800 00
Installment shares, dues	70,012 67	Loans on mortgages and	
Paid-up and prepaid shares,		shares	376,502 58
dues	134,075 00	Interest paid	5,487 46
Investment certificates	33,895 00	Dues repaid, installment	
Interest	36,112 36	shares	32,642 44
Loans repaid	225,239 68	Profits repaid, installment	
Overdrafts and bills payable	339,000 00	shares	4,978 17
Advances repaid, ledger ac-		Paid-up and prepaid shares,	
counts	21,463 57	capital	62,625 00
Real estate sold	5,632 34	Paid-up and prepaid shares,	
Bonds sold	764 06	dividends	9,635 25
Rents	471 26	Investment certificates, prin-	
All other receipts, suspense,		cipal	23,533 62
etc.	1,837 85	Investment certificates, divi-	
		dends	2,865 71
		Advances, ledger accounts	17,166 24
		Real estate acquired	5,606 81
		Bonds purchased	9,516 30
		Salaries	5,820 00
		Taxes	778 77
		Other expenses	3,805 92
		All other disbursements	89 05
		Balance, cash in office and	
		bank	9,273 13
Total receipts	\$877,126 45	Total disbursements	\$877,126 45

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
68-----	132	\$132 00	\$178 89	\$177 89
70-----	120	120 00	159 55	158 55
72-----	108	108 00	137 31	136 31
74-----	96	96 00	114 47	113 47
76-----	84	84 00	92 63	91 63
77-----	78	78 00	85 63	84 63

Also Dayton plan, dividends 6 per cent.

OCEANSIDE.

OCEANSIDE BUILDING AND LOAN ASSOCIATION.

P. O. address, care C. R. McCormick Lumber Co., Oceanside.

(Incorporated April 9, 1920.)

MAJON LITTLEFIELD, Secretary.

R. S. REID, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 118.

No. of shares, 2212.

Assets.		Liabilities.	
Loans, on mortgages, \$400:		Guarantee stock, capital....	\$7,400 00
on definite contract, \$60,-		Installment shares, dues....	26,276 50
521.34; on shares, \$200....	\$61,121 34	Installment shares, profits....	3,024 58
Cash, in office, \$995.67; in		Paid-up and prepaid shares,	
bank, \$94.14	1,089 81	capital	16,450 00
Advances, ledger accounts...	200 00	Investment certificates, prin-	
		cipal	7,000 00
		Reserve and undivided profits	260 07
		Loans due and incomplete....	2,000 00
Total assets	\$62,411 15	Total liabilities	\$62,411 15

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report....	\$1,133 53	Loans on mortgages and	
Guarantee stock	7,400 00	shares	\$42,171 60
Installment shares, dues....	10,825 50	Dividends on guarantee	
Paid-up and prepaid shares,		stock	222 00
dues	10,050 00	Dues repaid, installment	
Investment certificates	7,000 00	shares	4,779 00
Interest	3,205 06	Profits repaid, installment	
Fines	152 17	shares	373 06
Fees	67 20	Paid-up and prepaid shares,	
Loans repaid	10,039 43	dividends	690 50
		Investment certificates, divi-	
		dends	66 43
		Advances, ledger accounts...	175 00
		Salaries	390 00
		Taxes	40 00
		Other expenses	55 40
		Balance, cash in office and	
		bank	1,089 81
Total receipts	\$50,052 89	Total disbursements	\$50,052 89

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6½ per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

ONTARIO.

THE PEOPLES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 235 N. Euclid Avenue, Ontario.

(Incorporated June 24, 1891.)

J. O. HENDERSON, Secretary.

CHAS. FRANKISH, Vice President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 1268.

No. of shares, 23,999.

Assets.		Liabilities.	
Loans, on mortgages,		Installment shares, dues----	\$264,691 75
\$1,222,650; on shares,		Installment shares, profits--	54,063 30
\$3,511.65 -----	\$1,226,161 65	Paid-up and prepaid shares,	
Arrearages, on interest,		capital -----	\$90,500 00
\$2,682.43; on fines,		Paid-up and prepaid shares,	
\$495.40 -----	3,177 83	dividends -----	25,567 35
Cash, in bank -----	40,047 35	Reserve and undivided	
Real estate, owned, office		profits -----	27,840 20
building -----	8,808 04	Loans due and incomplete--	16,599 15
Furniture and fixtures-----	2,029 84	Sundry ledger accounts----	1,050 96
Advances, ledger accounts--	88 00		
Total assets -----	\$1,280,312 71	Total liabilities -----	\$1,280,312 71

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report---	\$33,085 81	Loans on mortgages and	
Installment shares, dues---	272,262 87	shares -----	\$386,235 69
Paid-up and prepaid shares,		Dues repaid, installment	
dues -----	342,250 00	shares -----	238,167 15
Interest -----	82,379 61	Profits repaid, installment	
Fines -----	426 70	shares -----	15,604 76
Fees -----	96 58	Paid-up and prepaid shares,	
Loans repaid -----	186,347 76	capital -----	187,050 00
Advances repaid, ledger ac-		Paid-up and prepaid shares,	
counts -----	10,753 33	dividends -----	43,793 13
Real estate sold-----	1,965 74	Advances, ledger accounts--	6,883 10
Rents -----	505 00	Real estate acquired-----	960 88
All other receipts-----	10 00	Salaries -----	7,800 00
		Taxes -----	1,229 32
		Other expenses -----	2,287 02
		All other disbursements----	25 00
		Balance, cash in office and	
		bank -----	\$40,047 35
Total receipts -----	\$930,083 40	Total disbursements---	\$930,083 40

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 60 cents per share per month.

Dividend, last fiscal year, 7½ per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

ORANGE.

ORANGE BUILDING AND LOAN ASSOCIATION.

P. O. address, Bank of Orange Building, Orange.

(Incorporated September 21, 1887.)

OSMAN PINLEY, Secretary.

D. F. CAMPBELL, President.

Fiscal year ended October 31, 1923.

No. of series, 12.

No. of members and investors, 681.

No. of shares, 5104.

Assets.		Liabilities.	
Loans, on mortgages, \$51,-		Guarantee stock, capital----	\$50,000 00
150; on definite contract,		Guarantee stock, surplus	
\$862,761.49; on shares,		reserve -----	33,000 00
\$3,225; on contract sales,		Installment shares, dues-----	114,796 50
\$8,555.15 -----	\$925,691 64	Installment shares, profits-----	45,445 39
Arrearages, on shares,		Paid-up and prepaid shares,	
\$284.25; on interest, \$2,-		capital -----	508,350 00
597.82; on fines, \$112.02-----	2,994 09	Paid-up and prepaid shares,	
Cash, in office, \$231.59; in		dividends -----	14,234 56
bank, \$17,569.72 -----	17,801 31	Investment certificates, prin-	
Real estate, owned-----	11,050 33	cipal -----	155,200 00
Furniture and fixtures-----	400 00	Advance payments -----	163 65
Advances, ledger accounts-----	61 05	Overdrafts and bills payable-----	14,000 00
		Reserve and undivided profits	15,919 68
		Loans due and incomplete----	6,888 64
Total assets -----	\$957,998 42	Total liabilities -----	\$957,998 42

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$3,799 92	Overdrafts and bills payable-----	\$24,000 00
Installment shares, dues-----	27,893 25	Loans on mortgages and	
Paid-up and prepaid shares,		shares -----	276,735 70
dues -----	250,900 00	Interest paid -----	693 83
Investment certificates -----	155,200 00	Dividends on guarantee	
Interest -----	86,145 76	stock -----	8,000 00
Fines -----	466 89	Dues repaid, installment	
Fees -----	172 50	shares -----	41,012 50
Loans repaid -----	250,873 25	Profits repaid, installment	
Overdrafts and bills payable-----	23,000 00	shares -----	21,020 40
Advances repaid, ledger ac-		Paid-up and prepaid shares,	
counts -----	1,834 25	capital -----	362,600 00
All other receipts-----	382 36	Paid-up and prepaid shares,	
		dividends -----	37,686 41
		Advances, ledger accounts-----	1,797 04
		Real estate acquired -----	110 50
		Salaries -----	4,063 75
		Taxes -----	4,041 69
		Other expenses -----	1,105 05
		Balance, cash in office and	
		bank -----	17,801 31
Total receipts -----	\$800,668 18	Total disbursements-----	\$800,668 18

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
28-----	120	\$120 00	\$186 16	\$186 16
30-----	108	108 00	160 01	160 01
32-----	96	96 00	135 91	135 91
34-----	84	84 00	113 69	113 69
36-----	24	24 00	26 17	25 08
38-----	12	12 00	12 57	12 27

OXNARD.

OXNARD BUILDING AND LOAN ASSOCIATION.

P. O. address, 431 B Street, Oxnard.

(Incorporated July 13, 1921.)

J. L. HOWLAND, Secretary.

WALTER H. LATHROP, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 246.

No. of shares, 2924.

Assets.		Liabilities.	
Loans, on mortgages-----	\$127,499 75	Guarantee stock, capital----	\$50,000 00
Cash, in bank-----	222 24	Guarantee stock, surplus----	1,795 13
Furniture and fixtures-----	485 15	Installment shares, dues-----	13,896 20
Advances, ledger accounts----	140 83	Paid-up and prepaid shares, capital-----	42,900 00
		Overdrafts and bills payable--	12,559 23
		Reserve and undivided profits	2,892 57
		Loans due and incomplete----	3,733 71
		Sundry ledger accounts-----	571 11
Total assets-----	\$128,347 97	Total liabilities-----	\$128,347 97

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$5,298 63	Overdrafts and bills payable--	\$12,474 96
Guarantee stock-----	16,800 00	Loans on mortgages and shares-----	76,273 48
Installment shares, dues-----	20,809 53	Interest paid-----	280 95
Paid-up and prepaid shares, dues-----	33,600 00	Dividends on guarantee stock	2,570 40
Interest-----	8,813 96	Dues repaid, installment shares-----	11,885 10
Fees-----	369 75	Profits repaid, installment shares-----	471 21
Loans repaid-----	2,126 34	Paid-up and prepaid shares, capital-----	4,300 00
Overdrafts and bills payable--	25,034 21	Paid-up and prepaid shares, dividends-----	2,014 17
Advances repaid, ledger accounts-----	110 26	Salaries-----	596 00
Rents-----	33 92	Taxes-----	43 00
All other receipts, deposits--	2,109 20	Other expenses-----	1,475 68
		All other disbursements, deposits, etc.	2,498 61
		Balance, cash in office and bank-----	222 24
Total receipts-----	\$115,105 80	Total disbursements-----	\$115,105 80

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

PALO ALTO.

PALO ALTO MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 257 University Avenue, Palo Alto.

(Incorporated November 14, 1892.)

DICK A. BAUGH, Secretary.

W. C. THOITS, President.

Fiscal year ended September 30, 1923.

No. of series, none.

No. of members and investors, 807.

No. of shares, 2323.

Assets.		Liabilities.	
Loans, on definite contract, \$1,450,905.44; on shares, \$1,350 -----	\$1,451,955 44	Guarantee stock, capital ----	\$76,000 00
Cash, in office, \$400; in bank, \$57,642.45 -----	58,042 45	Guarantee stock, surplus reserve -----	5,370 00
Real estate, owned -----	8,656 51	Installment shares, dues ----	63,525 69
Furniture and fixtures -----	600 00	Installment shares, profits --	16,832 03
Other assets -----	37 99	Paid-up and prepaid shares, capital -----	37,280 00
		Investment certificates, prin- cipal -----	1,189,334 79
		Investment certificates, divi- dends -----	473 00
		Reserve and undivided profits -----	19,151 59
		Loans due and incomplete --	111,172 56
		Sundry ledger accounts ----	152 73
Total assets -----	\$1,519,292 39	Total liabilities -----	\$1,519,292 39

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report ---	\$18,043 06	Overdrafts and bills payable	\$40,000 00
Guarantee stock -----	6,000 00	Loans on mortgages and shares -----	709,346 82
Installment shares, dues ----	26,107 00	Interest paid -----	279 61
Paid-up and prepaid shares, dues -----	13 75	Dividends on guarantee stock -----	6,666 50
Investment certificates ---	1,000,809 83	Dues repaid, installment shares -----	17,341 09
Interest -----	99,420 09	Profits repaid, installment shares -----	6,408 69
Loans repaid -----	386,354 47	Paid-up and prepaid shares, capital -----	6,057 05
Overdrafts and bills payable	40,000 00	Paid-up and prepaid shares, dividends -----	2,977 05
Advances repaid, ledger ac- counts -----	29,259 67	Investment certificates, prin- cipal -----	647,660 76
Real estate sold -----	4,691 15	Investment certificates, divi- dends -----	60,634 38
All other receipts, abstract fees, etc. -----	550 70	Advances, ledger accounts --	29,259 87
		Real estate acquired -----	10,296 89
		Salaries -----	10,538 50
		Taxes -----	2,085 19
		Other expenses -----	3,654 87
		Balance, cash in office and bank -----	58,042 45
Total receipts -----	\$1,611,249 72	Total disbursements ---	\$1,611,249 72

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7½ per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws

PASADENA.

CALIFORNIA SECURITY LOAN CORPORATION.

P. O. address, 170 E. Colorado Street, Pasadena.

(Incorporated March 22, 1909.)

A. J. MORRIS, Secretary.

A. W. BYRNE, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 958.

No. of shares, 1000.

Assets.		Liabilities.	
Loans, on mortgages, \$118,930.84; on definite contract, \$1,908,925.52; on shares, \$8,450; on contract sales, \$25,372.97	\$2,061,679 33	Guarantee stock, capital	\$100,000 00
Arrearages, on interest	5,501 78	Guarantee stock, surplus reserve	35,000 00
Cash, in office, \$5,793.29; in bank, \$54,459.79	60,253 08	Investment certificates, principal	1,804,816 64
Real estate, owned, office building	43,199 95	Investment certificates, dividends	318 24
Furniture and fixtures	1,082 71	Reserve and undivided profits	37,336 12
Advances, ledger accounts	2,415 80	Loans due and incomplete	204,530 52
Bonds owned	18,250 00	Sundry ledger accounts	2,381 13
		All other liabilities, guarantee stock dividend unpaid	8,000 00
Total assets	\$2,192,382 65	Total liabilities	\$2,192,382 65

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$39,624 93	Overdrafts and bills payable	\$75,000 00
Investment certificates	1,171,591 51	Loans on mortgages and shares	1,020,043 63
Interest	156,570 66	Interest paid	94 16
Premiums	11,595 93	Dividends on guarantee stock	16,000 00
Fines	458 08	Investment certificates, principal	767,376 98
Loans repaid	670,304 73	Investment certificates, dividends	91,898 79
Overdrafts and bills payable	50,000 00	Advances, ledger accounts	69,781 11
Advances repaid, ledger accounts	64,925 70	Real estate acquired	392 79
Real estate sold	400 00	Bonds purchased	18,250 00
Rents	1,200 00	Salaries	23,675 00
All other receipts	889 33	Taxes	15,190 15
		Other expenses	7,170 28
		All other disbursements	2,344 90
		Balance, cash in office and bank	60,253 08
Total receipts	\$2,167,470 87	Total disbursements	\$2,167,470 87

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

PASADENA.

CROWN BUILDING AND LOAN ASSOCIATION.

P. O. address, 34 N. Marengo Avenue, Pasadena.

(Incorporated January 11, 1923.)

LEE C. REED, Secretary.

JAMES A. NELSON, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 49.

No. of shares, 500.

Assets.		Liabilities.	
Loans, on definite contract	\$105,310 96	Guarantee stock, capital	\$50,000 00
Cash, in office, \$44.43: in		Investment certificates, prin-	
bank, \$1,710.14	1,754 57	cipal	37,527 79
Furniture and fixtures	932 15	Reserve and undivided profits	1,446 60
Other assets	60 05	Loans due and incomplete	16,650 45
		Sundry ledger accounts	432 89
		All other liabilities, guarantee	
		stock dividend unpaid	2,000 00
Total assets	\$108,057 73	Total liabilities	\$108,057 73

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$50,000 00	Loans on mortgages and	
Investment certificates	42,945 38	shares	\$106,383 81
Interest	5,764 85	Investment certificates, prin-	
Fines	8 54	cipal	5,417 59
Fees	1,792 10	Investment certificates, divi-	
Loans repaid	17,723 30	dends	920 83
Advances repaid, ledger ac-		Purchased, revenue stamps	90 10
counts	432 89	Salaries	950 00
All other receipts, revenue		Taxes	15 00
stamps	30 60	Other expenses	2,233 61
		All other disbursements,	
		furniture and fixtures	932 15
		Balance, cash in office and	
		bank	1,754 57
Total receipts	\$118,697 66	Total disbursements	\$118,697 66

Installment Shares. With Age. Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

PASADENA.

EQUITABLE BUILDING AND LOAN ASSOCIATION.

P. O. address, 556 E. Colorado Street, Pasadena.

(Incorporated May 1, 1922.)

WM. M. TRASK, Secretary.

E. E. BETTS, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 554.

No. of shares, 500.

Assets.		Liabilities.	
Loans, on definite contract, \$218,428.42; on shares, \$340 -----	\$218,768 42	Guarantee stock, capital....	\$50,000 00
Cash, in office, \$151.04; in bank, \$17,825.49 -----	17,976 53	Guarantee stock, surplus reserve -----	2,325 00
Furniture and fixtures -----	2,543 52	Investment certificates, prin- cipal -----	136,037 11
Other assets -----	7 02	Investment certificates, divi- dends -----	2,948 92
Total assets -----	\$239,295 49	Overdrafts and bills payable..	30,000 00
		Reserve and undivided profits	5,805 40
		Loans due and incomplete....	8,920 06
		Sundry ledger accounts -----	3,259 00
		Total liabilities -----	\$239,295 49

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report....	\$24,866 74	Overdrafts and bills payable..	\$20,000 00
Guarantee stock -----	250 00	Loans on mortgages and shares -----	194,371 40
Investment certificates -----	120,097 50	Interest paid -----	524 96
Interest -----	15,927 28	Investment certificates, prin- cipal -----	34,183 30
Premiums -----	25 00	Investment certificates, divi- dends -----	2,994 53
Fines -----	2 02	Advances, ledger accounts....	23,377 86
Fees -----	2,038 38	Salaries -----	3,900 00
Loans repaid -----	46,376 62	Taxes -----	119 00
Overdrafts and bills payable..	50,000 00	Other expenses -----	2,726 72
Advances repaid, ledger ac- counts -----	40,512 41	All other disbursements -----	570 10
All other receipts, commis- sions -----	648 45	Balance, cash in office and bank -----	17,976 53
Total receipts -----	\$300,744 40	Total disbursements -----	\$300,744 40

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

PASADENA.

PASADENA BUILDING AND LOAN ASSOCIATION.

P. O. address, 18 N. Marengo Avenue, Pasadena.

(Incorporated February 16, 1899.)

EVERETT D. HILL, Secretary.

GEO. A. D'URELL, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 944.

No. of shares, 2588.

Assets.		Liabilities.	
Loans, on mortgages, \$17,- 488.53; on definite con- tract, \$617,961.28; on shares, \$3,767.82 -----	\$639,217 63	Guarantee stock, capital... Guarantee stock, surplus reserve -----	\$25,000 00 6,625 00
Cash, in office, \$2,936.87; in bank, \$44,799.57 -----	47,736 44	Installment shares, dues -----	9,639 87
Bonds owned -----	5,500 00	Installment shares, profits... Paid-up and prepaid shares, capital -----	29,712 33 155,300 00
		Paid-up and prepaid shares, dividends -----	3,853 14
		Investment certificates, prin- cipal -----	368,135 07
		Investment certificates, divi- dends -----	28,017 91
		Overdrafts and bills payable Reserve and undivided profits -----	4 86 5,321 19
		Loans due and incomplete... All other liabilities, tax reserve -----	58,844 70 2,000 00
Total assets -----	\$692,454 07	Total liabilities -----	\$692,454 07

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report...	\$21,925 43	Loans on mortgages and shares -----	\$358,794 92
Guarantee stock -----	7,000 00	Dividends on guarantee stock -----	5,000 00
Installment shares, dues... Paid-up and prepaid shares, dues -----	1,945 45 64,600 00	Dues repaid, installment shares -----	4,435 10
Investment certificates -----	386,729 53	Profits repaid, installment shares -----	536 87
Interest -----	45,087 39	Paid-up and prepaid shares, capital -----	28,950 00
Loans repaid -----	224,776 07	Paid-up and prepaid shares, dividends -----	6,816 32
Overdrafts and bills payable Advances repaid, ledger ac- counts -----	4 86 330,106 53	Investment certificates, prin- cipal -----	298,963 55
Bonds sold -----	1,500 00	Investment certificates, divi- dends -----	12,437 38
		Advances, ledger accounts... Salaries -----	310,807 05 4,998 00
		Taxes -----	1,386 56
		Other expenses -----	1,861 01
		All other disbursements, sundry -----	952 06
		Balance, cash in office and bank -----	47,736 44
Total receipts -----	\$1,083,675 26	Total disbursements...	\$1,083,675 26

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

PASO ROBLES.

PASO ROBLES MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1336 Spring Street. Paso Robles.

(Incorporated September 2, 1905.)

LYMAN BREWER, Secretary.

B. J. DOUGHERTY, President.

Fiscal year ended August 31, 1923.

No. of series, 17.

No. of members and investors, 89.

No. of shares, 1451.

Assets.		Liabilities.	
Loans, on mortgages, \$54,-		Installment shares, dues	\$21,335 44
\$54.40; on shares, \$375	\$55,229 40	Installment shares, profits	5,092 57
Cash, in office, \$65.90; in		Paid-up and prepaid shares,	
bank, \$6,478.47	6,544 37	capital	23,900 00
Furniture and fixtures	259 00	Investment certificates, prin-	
		cipal	6,765 00
		Investment certificates, divi-	
		dends	187 95
		Advance payments	255 00
		Reserve and undivided profits	4,496 81
Total assets	\$62,032 77	Total liabilities	\$62,032 77

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$1,353 04	Overdrafts and bills payable	\$12,000 00
Installment shares, dues	10,772 79	Loans on mortgages and	
Paid-up and prepaid shares,		shares	24,687 47
dues	17,600 00	Interest paid	657 11
Investment certificates	8,615 00	Dues repaid, installment	
Interest	4,807 61	shares	553 95
Fines	19 33	Profits repaid, installment	
Loans repaid	8,996 15	shares	62 65
Overdrafts and bills payable	4,000 00	Paid-up and prepaid shares,	
Advances repaid, ledger ac-		capital	400 00
counts	59 26	Paid-up and prepaid shares,	
All other receipts	5 00	dividends	794 84
		Investment certificates, prin-	
		cipal	8,650 00
		Investment certificates, divi-	
		dends	473 95
		Advances, ledger accounts	59 26
		Salaries	875 00
		Taxes	77 00
		Other expenses	183 58
		All other disbursements, office	
		fixtures	209 60
		Balance, cash in office and	
		bank	6,544 37
Total receipts	\$56,228 18	Total disbursements	\$56,228 18

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
18	120	\$120 00	\$196 70	
19	117	117 00	189 79	Dues plus
22	84	84 00	119 89	profits as
25	65	65 00	84 49	per by-laws
26	45	45 00	54 70	
28	36	36 00	41 87	
31	24	24 00	26 57	
34	12	12 00	12 65	

PETALUMA.

PETALUMA MUTUAL LOAN ASSOCIATION.

P. O. address, Petaluma National Bank Building, Petaluma.

(Incorporated September 27, 1889.)

F. A. CROMWELL, Secretary.

FRANK H. DENMAN, President.

Fiscal year ended September 29, 1923.

No. of series, 12.

No. of members and investors, 71.

No. of shares, 771.

Assets.		Liabilities.	
Loans, on mortgages, \$54- 250; on shares, \$200-----	\$54,450 00	Installment shares, dues-----	\$39,738 00
Cash, in office, \$38.71; in bank, \$4,393.53-----	4,432 24	Installment shares, profits---	7,916 79
Furniture and fixtures-----	30 00	Overdrafts and bills payable--	10,300 00
Advances, ledger accounts---	89 30	Reserve and undivided profits	1,046 75
Total assets-----	\$59,001 54	Total liabilities-----	\$59,001 54

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$6,478 92	Overdrafts and bills payable--	\$2,100 00
Installment shares, dues-----	9,849 00	Loans on mortgages and shares-----	19,500 00
Interest-----	3,957 29	Interest paid-----	650 15
Fines-----	1 50	Dues repaid, installment shares-----	8,497 00
Fees-----	34 25	Profits repaid, installment shares-----	1,479 97
Loans repaid-----	11,966 28	Advances, ledger accounts---	89 30
Overdrafts and bills payable--	5,000 00	Salaries-----	420 00
Total receipts-----	\$37,287 24	Taxes-----	66 48
		Other expenses-----	52 10
		Balance, cash in office and bank-----	4,432 24
		Total disbursements-----	\$37,287 24

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
26-----	120	\$120 00	\$156 01	\$156 01
27-----	108	108 00	136 81	136 81
28-----	96	96 00	118 58	118 02
29-----	84	84 00	101 24	100 38
30-----	72	72 00	84 67	83 72
31-----	60	60 00	68 48	67 63
32-----	48	48 00	53 66	52 81
33-----	36	36 00	39 33	38 66
34-----	24	24 00	25 53	25 15
35-----	12	12 00	12 39	12 27

PLEASANTON.

PLEASANTON MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, care Bank of Pleasanton, Pleasanton.

(Incorporated March 1, 1895.)

T. H. SILVER, Secretary.

C. LETHAM, President.

Fiscal year ended March 31, 1924.

No. of series, 19.

No. of members and investors, 46.

No. of shares, 358.

Assets.		Liabilities.	
Loans, on mortgages-----	\$22,750 00	Installment shares, dues----	\$17,352 00
Cash, in bank-----	432 87	Installment shares, profits---	3,530 50
		Reserve and undivided profits	2,300 37
Total assets -----	\$23,182 87	Total liabilities -----	\$23,182 87

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$1,081 17	Overdrafts and bills payable--	\$2,000 00
Installment shares, dues----	4,197 00	Loans on mortgages and	
Interest -----	1,484 40	shares -----	6,200 00
Fees -----	32 50	Interest paid -----	40 00
Loans repaid -----	5,300 00	Dues repaid, installment	
Overdrafts and bills payable--	2,000 00	shares -----	3,747 00
		Profits repaid, installment	
		shares -----	1,438 10
		Salaries -----	150 00
		Taxes -----	38 00
		Other expenses -----	49 10
		Balance, cash in office and	
		bank -----	432 87
Total receipts -----	\$14,095 07	Total disbursements -----	\$14,095 07

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
40-----	108	\$108 00	\$143 65	
41-----	102	102 00	133 45	
44-----	84	84 00	104 65	Dues plus
46-----	72	72 00	86 90	90 per cent
48-----	60	60 00	70 15	of profits
50-----	48	48 00	54 40	
52-----	36	36 00	39 60	
54-----	24	24 00	25 60	
56-----	12	12 00	12 40	

POMONA.

HOME-BUILDERS LOAN ASSOCIATION.

P. O. address, 261 S. Thomas Street, Pomona.

(Incorporated March 16, 1908.)

PAUL ENDICOTT, Secretary.

CHAS. P. CURRAN, President.

Fiscal year ended March 31, 1924.

No. of series, none.

No. of members and investors, 3230.

No. of shares, 9670.

Assets.		Liabilities.	
Loans, on mortgages, \$800; on definite contract, \$2- 169,424.26; on shares, \$21,887.68 -----	\$2,192,111 94	Guarantee stock, capital....	\$140,000 00
Cash, in office, \$1,088.74; in bank, \$103,868.23 -----	104,956 97	Guarantee stock, surplus reserve -----	45,000 00
Real estate, owned (office building, \$15,000) -----	48,045 90	Installment shares, dues....	116,116 25
Furniture and fixtures -----	1,170 98	Installment shares, profits...	25,716 59
Advances, ledger accounts...	11,604 13	Paid-up and prepaid shares, capital -----	75,250 00
Total assets -----	\$2,357,889 92	Paid-up and prepaid shares, dividends -----	1,182 75
		Investment certificates, prin- cipal -----	1,730,659 21
		Investment certificates, divi- dends -----	20,882 53
		Reserve and undivided profits -----	42,353 40
		Loans due and incomplete...	154,087 41
		All other liabilities.....	6,641 78
		Total liabilities -----	\$2,357,889 92

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report...	\$120,756 78	Overdrafts and bills payable	\$25,000 00
Installment shares, dues....	46,326 67	Loans on mortgages and shares -----	765,268 34
Investment certificates.....	1,204,507 32	Interest paid -----	231 70
Interest -----	168,412 52	Dividends on guarantee stock -----	22,400 00
Premiums -----	5,434 30	Dues repaid, installment shares -----	26,058 67
Fines -----	940 14	Profits repaid, installment shares -----	7,393 44
Loans repaid -----	513,447 57	Paid-up and prepaid shares, capital -----	53,400 00
Overdrafts and bills payable	25,000 00	Paid-up and prepaid shares, dividends -----	6,464 12
Advances repaid, ledger ac- counts -----	34,226 87	Investment certificates, prin- cipal -----	929,455 79
Real estate sold -----	4,676 35	Investment certificates, divi- dends -----	90,664 69
Bonds sold -----	13,664 26	Advances, ledger accounts...	36,468 49
Rents -----	831 00	Real estate acquired.....	19,906 13
All other receipts.....	422 02	Bonds purchased -----	13,680 75
Total receipts -----	\$2,138,645 80	Salaries -----	14,670 00
		Taxes -----	9,332 14
		Other expenses -----	12,307 19
		All other disbursements...	987 38
		Balance, cash in office and bank -----	104,956 97
		Total disbursements ---	\$2,138,645 80

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

POMONA.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 260 S. Thomas Street, Pomona.

(Incorporated December 24, 1892.)

W. D. FREDERICK, Secretary.

L. L. LOSTUTTER, President.

Fiscal year ended December 31, 1923.

No. of series, 21.

No. of members and investors, 3595.

No. of shares, 55,020.

Assets.		Liabilities.	
Loans, on mortgages, \$4,-		Guarantee stock, capital---	\$250,000 00
023,439.59; on shares,		Guarantee stock, surplus	
\$18,800 -----	\$4,042,239 59	reserve -----	45,000 00
Arrearages, on shares-----	12,482 85	Installment shares, dues-----	640,167 00
Cash, in office, \$1,960.15; in		Installment shares, profits---	127,737 34
bank, \$77,036.56 -----	78,996 71	Paid-up and prepaid shares,	
Real estate, owned, office		capital -----	1,080,600 00
building -----	1 00	Paid-up and prepaid shares,	
Furniture and fixtures-----	1 00	dividends -----	46,719 78
		Investment certificates, prin-	
		cipal -----	1,715,889 15
		Investment certificates, divi-	
		dends -----	4,251 77
		Advance payments -----	21,295 25
		Reserve and undivided	
		profits -----	11,769 89
		Loans due and incomplete---	85,134 85
		Sundry ledger accounts---	10,614 42
		All other liabilities, special	
		reserve -----	94,541 70
Total assets -----	\$4,133,721 15	Total liabilities -----	\$4,133,721 15

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report---	\$187,143 56	Loans on mortgages and	
Installment shares, dues-----	256,277 40	shares -----	\$1,356,674 10
Paid-up and prepaid shares,		Dividends on guarantee	
dues -----	142,200 00	stock -----	40,000 00
Investment certificates -----	1,250,942 56	Dues repaid, installment	
Interest -----	301,584 85	shares -----	147,849 00
Fines -----	588 89	Profits repaid, installment	
Fees -----	1,196 94	shares -----	27,177 53
Loans repaid -----	648,125 57	Paid-up and prepaid shares,	
Advances repaid, ledger ac-		capital -----	398,400 00
counts -----	30,848 11	Paid-up and prepaid shares,	
Real estate sold -----	1,066 55	dividends -----	84,070 35
Rents -----	2,560 00	Investment certificates, prin-	
All other receipts, special		cipal -----	557,788 06
reserve, etc. -----	29,833 51	Investment certificates, divi-	
		dends -----	62,843 27
		Advances, ledger accounts---	30,537 54
		Real estate acquired-----	16,785 98
		Salaries -----	19,548 00
		Taxes -----	4,700 96
		Other expenses -----	24,817 03
		All other disbursements,	
		office fixtures, etc.-----	2,179 41
		Balance, cash in office and	
		bank -----	78,996 71
Total receipts -----	\$2,852,367 94	Total disbursements ---	\$2,852,367 94

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
43-----	120	\$60 00	\$90 37	\$90 37
45-----	108	54 00	78 15	73 06
47-----	96	48 00	66 72	61 16
49-----	84	42 00	56 10	51 87
51-----	72	36 00	46 19	43 11
53-----	60	30 00	36 95	34 84
55-----	48	24 00	28 32	27 04
57-----	36	18 00	20 37	19 67
59-----	24	12 00	13 62	12 73
61-----	12	6 00	6 25	6 18

PORTERVILLE.

PORTERVILLE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 206 Putnam Avenue, Porterville.

(Incorporated September 29, 1905.)

C. O. PREMIO, Secretary.

H. C. CARR, President.

Fiscal year ended October 31, 1923.

No. of series, none.

No. of members and investors, 321.

No. of shares, 10,054.

Assets.		Liabilities.	
Loans, on mortgages.....	\$222,400 00	Installment shares, dues.....	\$121,622 37
Arrearages, on interest.....	385 15	Installment shares, profits....	31,003 51
Cash, in bank.....	836 20	Paid-up and prepaid shares,	
Advances, ledger accounts ..	29 63	capital	38,775 00
Bonds owned	1,100 00	Paid-up and prepaid shares,	
		dividends	193 90
		Overdrafts and bills payable..	22,000 00
		Reserve and undivided profits	5,139 29
		Loans due and incomplete....	5,789 91
		All other liabilities, accrued	
		interest	227 00
Total assets	\$224,750 98	Total liabilities	\$224,750 98

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report....	\$1,687 62	Overdrafts and bills payable..	\$34,000 00
Installment shares, dues....	53,404 49	Loans on mortgages and	
Paid-up and prepaid shares,		shares	98,492 98
dues	32,500 00	Interest paid	921 45
Interest	16,232 74	Dues repaid, installment	
Fees	407 25	shares	14,725 19
Loans repaid	27,000 00	Profits repaid, installment	
Overdrafts and bills payable..	41,000 00	shares	3,390 01
Advances repaid, ledger ac-		Paid-up and prepaid shares,	
counts	1,004 13	capital	15,775 00
		Paid-up and prepaid shares,	
		dividends	2,008 45
		Advances, ledger accounts ..	1,053 67
		Salaries	1,500 00
		Taxes	294 71
		Other expenses	238 59
		Balance, cash in office and	
		bank	836 20
Total receipts	\$173,236 25	Total disbursements	\$173,236 25

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 9.24 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

REDLANDS.

REDLANDS BUILDING AND LOAN ASSOCIATION.

P. O. address, Fifth and Citrus Streets, Redlands.

(Incorporated March 22, 1890.)

M. E. DAGUE, Assistant Secretary.

W. T. BILL, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 1903.

No. of shares, 6828.

Assets.		Liabilities.	
Loans, on mortgages, \$53.-		Guarantee stock, capital----	\$150,000 00
325; on definite contract.		Guarantee stock, surplus	
\$1,860,141.42; on shares.		reserve	37,500 00
\$360; on contract sales.		Installment shares, dues----	89,142 00
\$15,294.37 -----	\$1,929,120 79	Installment shares, profits--	25,556 84
Cash, in office, \$3,239.29; in		Paid-up and prepaid shares,	
bank, \$37,269.97 -----	37,509 17	capital -----	184,610 00
Real estate, owned-----	11,113 21	Paid-up and prepaid shares,	
Furniture and fixtures-----	2,195 95	dividends -----	6,633 05
Advances, ledger accounts--	9,204 10	Investment certificates, prin-	
Bonds owned -----	20,235 03	cipal -----	1,217,923 39
		Investment certificates, divi-	
		dends -----	79,879 98
		Overdrafts and bills payable	56,416 62
		Reserve and undivided	
		profits -----	46,275 28
		Loans due and incomplete--	115,427 62
		Sundry ledger accounts----	13 47
Total assets -----	\$2,009,378 25	Total liabilities -----	\$2,009,378 25

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report---	842,032 52	Overdrafts and bills payable	\$90,583 38
Installment shares, dues---	30,454 50	Loans on mortgages and	
Paid-up and prepaid shares,		shares -----	903,241 87
dues -----	15,600 00	Interest paid -----	3,121 62
Investment certificates ----	1,168,101 74	Dividends on guarantee	
Interest -----	158,273 40	stock -----	18,000 00
Fines -----	216 87	Dues repaid, installment	
Fees -----	9,929 50	shares -----	17,491 50
Loans repaid -----	485,806 41	Profits repaid, installment	
Overdrafts and bills payable	105,000 00	shares -----	3,101 32
Advances repaid, ledger ac-		Paid-up and prepaid shares,	
counts -----	17,401 14	capital -----	19,500 00
Real estate sold-----	7,113 10	Paid-up and prepaid shares,	
Bonds sold -----	7,200 00	dividends -----	12,678 83
Rents -----	225 70	Investment certificates, prin-	
All other receipts-----	3,041 46	cipal -----	827,060 89
		Investment certificates, divi-	
		dends -----	47,836 35
		Advances, ledger accounts--	15,636 92
		Real estate acquired-----	11,254 52
		Bonds purchased -----	11,607 29
		Salaries -----	5,965 00
		Taxes -----	1,848 40
		Other expenses and com-	
		mission -----	22,328 42
		All other disbursements,	
		furniture and fixtures, etc.	1,621 86
		Balance, cash in office and	
		bank -----	37,509 17
Total receipts -----	\$2,050,387 34	Total disbursements----	\$2,050,387 34

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

REDONDO BEACH.

AMERICAN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, Redondo Beach.

(Incorporated March 26, 1923.)

E. S. WELCH, Treasurer.

J. B. FERGUSON, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 107.

No. of shares, 2462.

Assets.		Liabilities.	
Loans, on definite contract	\$42,098 14	Guarantee stock, capital	\$26,380 00
Cash, in bank	2,632 44	Installment shares, dues	4,591 57
Furniture and fixtures	497 60	Installment shares, profits	85 00
Other assets	176 00	Investment certificates, principal	7,200 00
		Investment certificates, dividends	162 37
		Overdrafts and bills payable	3,000 00
		Reserve and undivided profits	796 15
		Loans due and incomplete	3,189 09
Total assets	\$45,404 18	Total liabilities	\$45,404 18

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$26,380 00	Loans on mortgages and shares	\$41,561 31
Installment shares, dues	4,646 57	Dues repaid, installment shares	55 00
Investment certificates	7,300 00	Investment certificates, principal	100 00
Interest	1,401 95	Investment certificates, dividends	1 40
Premiums	1,755 00	Advances, ledger accounts	176 00
Fees	712 40	Furniture and fixtures	497 60
Loans repaid	2,652 26	Salaries	868 00
Overdrafts and bills payable	3,000 00	Taxes	75 33
		Other expenses	501 10
		All other disbursements, commission	1,380 00
		Balance, cash in office and bank	2,632 44
Total receipts	\$47,848 18	Total disbursements	\$47,848 18

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

REDWOOD CITY.

SAN MATEO COUNTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 90 Broadway, Redwood City.

(Incorporated May 8, 1890.)

H. W. SCHABERG, Secretary.

P. P. CHAMBERLAIN, President.

Fiscal year ended May 31, 1924.

No. of series, 46.

No. of members and investors, 689.

No. of shares, 5168.

Assets.		Liabilities.	
Loans, on mortgages, \$11,700; on definite contract, \$638,895.86; on shares, \$19,380; on contract sales, \$5,931.43	\$675,907 29	Installment shares, dues	\$268,587 00
Arrearages, on shares, \$2,114.54; on interest, \$3,450.41	5,564 95	Installment shares, profits	61,134 90
Cash, in office	835 45	Investment certificates, principal	246,850 00
Real estate, owned, office building	5,700 00	Advance payments	651 91
Furniture and fixtures	300 00	Overdrafts and bills payable	39,607 61
Advances, ledger accounts	425 51	Reserve and undivided profits	39,278 93
Total assets	\$688,733 20	Loans due and incomplete	32,622 85
		Total liabilities	\$688,733 20

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$22,794 76	Overdrafts and bills payable	\$21,500 00
Installment shares, dues	56,258 60	Loans on mortgages and shares	250,688 98
Investment certificates	109,600 00	Interest paid	2,438 59
Interest	45,925 43	Dues repaid, installment shares	47,300 24
Premiums, insurance	400 00	Profits repaid, installment shares	20,395 25
Fines	29 50	Investment certificates, principal	37,700 00
Fees	215 80	Investment certificates, dividends	11,026 08
Loans repaid	131,370 23	Advances, ledger accounts	374 13
Overdrafts and bills payable	31,107 61	Salaries	4,600 00
Advances repaid, ledger accounts	733 65	Taxes	815 18
Rents	440 00	Other expenses	1,201 07
All other receipts	140 14	All other disbursements	140 75
Total receipts	\$399,015 72	Balance, cash in office and bank	835 45
		Total disbursements	\$399,015 72

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
87	120	\$120 00	\$162 28	\$153 62
91	108	108 00	141 03	134 49
95	96	96 00	121 29	116 48
99	84	84 00	102 87	99 33
103	72	72 00	85 53	83 00
107	60	60 00	69 18	67 24
111	48	48 00	53 75	52 70
115	36	36 00	39 23	38 62
119	24	24 00	25 41	25 21
123	12	12 00	12 28	12 25

RIALTO.

RIALTO BUILDING AND LOAN ASSOCIATION.

P. O. address, First National Bank, Rialto.

(Incorporated June 7, 1922.)

E. W. PRESTON, Secretary.

J. C. BOYD, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 118.

No. of shares, 559.

Assets.		Liabilities.	
Loans, on mortgages, \$800:		Guarantee stock, capital----	\$25,000 00
On definite contract,		Installment shares, dues-----	2,858 87
\$47,446.55 -----	\$48,246 55	Installment shares, profits----	57 43
Cash, in bank -----	2,847 76	Investment certificates, principal -----	22,963 69
Furniture and fixtures-----	53 50	Reserve and undivided profits	267 82
Total assets -----	\$51,147 81	Total liabilities -----	\$51,147 81

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$9,458 11	Loans on mortgages and shares -----	\$41,385 00
Guarantee stock -----	5,400 00	Dividends on guarantee stock	1,500 00
Installment shares, dues-----	2,843 87	Dues repaid, installment shares -----	91 00
Investment certificates -----	19,907 58	Investment certificates, principal -----	4,343 89
Interest -----	3,203 35	Investment certificates, dividends -----	835 25
Premiums -----	41 79	Salaries -----	300 00
Loans repaid -----	10,901 37	Taxes -----	72 75
All other receipts, guarantee stock premium -----	130 00	Other expenses -----	510 42
Total receipts -----	\$51,886 07	Balance, cash in office and bank -----	2,847 76
		Total disbursements -----	\$51,886 07

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

RICHMOND.

CALIFORNIA GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, 420 Macdonald Avenue, Richmond.

(Incorporated February 14, 1923.)

IRA R. VAUGHN, Secretary.

W. T. HELMS, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 198.

No. of shares, 4305.

Assets.		Liabilities.	
Loans, on definite contract, \$57,714.60; on shares, \$40_	\$57,754 60	Guarantee stock, capital----	\$13,000 00
Cash, in office, \$47.58; in bank, \$4,056.69 -----	4,104 27	Installment shares, dues----	16,031 71
Furniture and fixtures-----	1,001 75	Installment shares, profits---	362 57
Advances, ledger accounts---	70 00	Investment certificates, prin- cipal -----	6,887 50
Other assets -----	240 17	Investment certificates, divi- dends -----	22 86
		Overdrafts and bills payable--	23,500 00
		Loans due and incomplete---	3,366 15
Total assets -----	\$63,170 79	Total liabilities -----	\$63,170 79

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock -----	\$13,000 00	Overdrafts and bills payable--	\$2,500 00
Installment shares, dues----	16,171 71	Loans on mortgages and shares -----	56,898 85
Investment certificates -----	6,887 50	Interest paid -----	966 47
Interest -----	2,957 93	Dues repaid, installment shares -----	140 00
Fees -----	4,690 00	Investment certificates, divi- dends -----	30 00
Loans repaid -----	2,510 40	Advances, ledger accounts---	70 00
Overdrafts and bills payable--	26,000 00	Purchased, furniture and fix- tures -----	1,001 75
		Salaries -----	450 00
		Taxes -----	19 00
		Other expenses -----	1,373 95
		All other disbursements, com- mission -----	4,663 25
		Balance, cash in office and bank -----	4,104 27
Total receipts -----	\$72,217 54	Total disbursements-----	\$72,217 54

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

RIVERSIDE.

RIVERSIDE COUNTY MUTUAL BUILDING AND LOAN
ASSOCIATION.

P. O. address, 668 Main Street, Riverside.

(Incorporated April 8, 1901.)

F. SMITH, Secretary.

W. B. CLANCY, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 664.

No. of shares, 10,794.

Assets.		Liabilities.	
Loans, on mortgages, \$557,-		Installment shares, dues-----	\$125,658 37
610; on contract sales,		Installment shares, profits----	14,868 78
\$1,007.80 -----	\$558,617 80	Paid-up and prepaid shares,	
Cash, in office, \$1,276.90; in		capital -----	372,950 00
bank, \$6,203.32 -----	7,480 22	Paid-up and prepaid shares,	
		dividends -----	11,723 83
		Overdrafts and bills payable--	23,000 00
		Reserve and undivided profits	8,272 10
		Loans due and incomplete---	9,624 94
Total assets -----	\$566,098 02	Total liabilities -----	\$566,098 02

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$5,494 91	Overdrafts and bills payable--	\$40,000 00
Installment shares, dues----	91,872 71	Loans on mortgages and	
Paid-up and prepaid shares,		shares -----	263,645 17
dues -----	162,400 00	Interest paid -----	560 61
Interest -----	39,631 21	Dues repaid, installment	
Fees -----	1,606 99	shares -----	41,446 83
Loans repaid -----	71,505 82	Profits repaid, installment	
Overdrafts and bills payable--	58,000 00	shares -----	2,760 70
		Paid-up and prepaid shares,	
		capital -----	45,800 00
		Paid-up and prepaid shares,	
		dividends -----	18,712 15
		Salaries -----	8,337 97
		Taxes -----	326 00
		Other expenses -----	1,441 99
		Balance, cash in office and	
		bank -----	7,480 22
Total receipts -----	\$430,511 04	Total disbursements-----	\$430,511 64

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

SACRAMENTO.

CAPITAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1002 Tenth Street, Sacramento.

(Incorporated February 1, 1923.)

H. S. WANZER, Secretary.

ALDEN ANDERSON, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 528.

No. of shares, 718.

Liabilities.		Liabilities.	
Loans, on definite contract	\$252,561 20	Guarantee stock, capital	\$71,800 00
Arrearages, on interest	1,558 85	Investment certificates, principal	214,063 80
Cash, in office, \$18,080.50; in bank, \$34,887.30	52,967 80	Investment certificates, dividends	4,283 58
Furniture and fixtures	500 00	Advance payments	16 46
Advances, ledger accounts	7,975 00	Reserve and undivided profits	27 23
		Loans due and incomplete	25,137 35
		Sundry ledger accounts	234 34
Total assets	\$315,562 85	Total liabilities	\$315,562 85

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$71,800 00	Loans on mortgages and shares	\$248,462 65
Investment certificates	236,027 04	Investment certificates, principal	21,963 15
Interest	6,513 98	Investment certificates, dividends	1,243 92
Premiums	7,500 00	Advances, ledger accounts	6,277 33
Fines	10 51	Salaries	3,800 00
Fees	2,837 50	Taxes	7 00
Loans repaid	21,038 80	Other expenses	7,521 31
Advances repaid, ledger accounts	2 33	All other disbursements and agents' commission	3,487 00
Total receipts	\$345,730 16	Balance, cash in office and bank	52,967 80
		Total disbursements	\$345,730 16

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

SACRAMENTO.

SACRAMENTO BUILDING AND LOAN ASSOCIATION.

P. O. address, 724 J Street, Sacramento.

(Incorporated August 24, 1874.)

FRANK HICKMAN, Secretary.

C. J. MATHEWS, President.

Fiscal year ended February 29, 1924.

No. of series, none.

No. of members and investors, 638.

No. of shares, 11,968.

Assets.		Liabilities.	
Loans on mortgages.		Installment shares, dues...	\$242,771 00
\$1,063,775; on definite		Installment shares, profits...	51,786 81
contract, \$9,740	\$1,073,515 00	Paid-up and prepaid shares,	
Arrearages, on interest	484 01	capital	677,770 00
Cash, in bank	13,653 90	Paid-up and prepaid shares,	
		dividends	19,721 11
		Advance payments	176 06
		Reserve and undivided	
		profits	49,447 01
		Loans due and incomplete...	45,980 92
Total assets	\$1,087,652 91	Total liabilities	\$1,087,652 91

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report...	\$38,269 24	Loans on mortgages and	
Installment shares, dues...	104,471 00	shares	\$398,039 08
Paid-up and prepaid shares,		Dues repaid, installment	
dues	196,600 00	shares	\$2,618 00
Interest	61,542 78	Profits repaid, installment	
Loans repaid	219,710 00	shares	13,376 34
All other receipts	338 90	Paid-up and prepaid shares,	
		capital	75,500 00
		Paid-up and prepaid shares,	
		dividends	32,252 11
		Salaries	3,671 00
		Other expenses	1,821 49
		Balance, cash in office and	
		bank	13,653 90
Total receipts	\$620,931 92	Total disbursements...	\$620,931 92

Installment Shares. With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

SAN BERNARDINO.

GUARANTEE BUILDING AND LOAN ASSOCIATION.

P. O. address, 474 Court Street, San Bernardino.

(Incorporated April 3, 1922.)

V. M. PINKLEY, Secretary.

W. S. SHEPARDSON, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 495.

No. of shares, 1928.

Assets.		Liabilities.	
Loans, on mortgages, \$2,000; on definite contract, \$282- 245.42; on shares, \$250----	\$284,495 42	Guarantee stock, capital----	\$52,750 00
Cash, in office, \$1,524.19; in bank, \$3,131.99-----	4,656 18	Guarantee stock, surplus reserve-----	1,400 00
Real estate, owned, office building-----	17,520 78	Installment shares, dues----	11,542 00
Furniture and fixtures-----	3,039 69	Installment shares, profits----	475 15
Advances, ledger accounts----	244 02	Investment certificates, prin- cipal-----	226,165 47
		Investment certificates, divi- dends-----	3,941 25
		Advance payments-----	4 00
		Overdrafts and bills payable----	10,000 00
		Reserve and undivided profits----	3,620 18
		Loans due and incomplete----	53 04
		Sundry ledger accounts-----	5 00
Total assets-----	\$309,956 09	Total liabilities-----	\$309,956 09

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$7,723 01	Overdrafts and bills payable----	\$62,500 00
Guarantee stock-----	1,750 00	Loans on mortgages and shares-----	203,756 24
Installment shares, dues----	10,662 00	Interest paid-----	936 90
Investment certificates-----	344,660 59	Dividends on guarantee stock-----	3,165 00
Interest-----	19,349 47	Dues repaid, installment shares-----	269 00
Fines-----	5 89	Profits repaid, installment shares-----	4 16
Fees-----	62 05	Investment certificates, prin- cipal-----	166,979 54
Loans repaid-----	26,607 24	Investment certificates, divi- dends-----	2,819 77
Overdrafts and bills payable----	37,500 00	Advances, ledger accounts----	4,933 42
Advances repaid, ledger ac- counts-----	4,502 40	Bonds purchased-----	2,622 35
Bonds sold-----	2,917 35	Salaries-----	2,115 00
Rents-----	1,230 00	Taxes-----	281 97
		Other expenses-----	1,930 47
		Balance, cash in office and bank-----	4,656 18
Total receipts-----	\$456,970 00	Total disbursements----	\$456,970 00

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

SAN BERNARDINO.

SANTA FE BUILDING AND LOAN ASSOCIATION.

P. O. address, 363 E Street, San Bernardino.

(Incorporated January 8, 1890.)

O. C. ROGERS, Secretary.

H. H. HAM, President.

Fiscal year ended December 31, 1923.

No. of series, 11.

No. of members and investors, 2784.

No. of shares, 26,823.

Assets.		Liabilities.	
Loans, on mortgages, \$91,-		Installment shares, dues.....	\$799,434 08
928.15; on definite con-		Installment shares, profits..	239,269 34
tract, \$1,363,532.50; on		Investment certificates, prin-	
shares, \$80,520.50; on		cipal	414,735 00
contract sales, \$14,926.24	\$1,550,907 39	Advance payments	70 70
Arrearages, on interest.....	1,279 75	Overdrafts and bills payable	10,000 00
Cash, in office, \$10,672.48;		Reserve and undivided	
in bank, \$7,713.71.....	18,386 19	profits	32,766 08
Real estate owned.....	1,738 41	Loans due and incomplete..	76,514 67
Bonds owned, street.....	478 13		
Total assets	\$1,572,789 87	Total liabilities	\$1,572,789 87

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report...	\$15,199 96	Overdrafts and bills payable	\$30,000 00
Installment shares, dues...	225,411 00	Loans on mortgages and	
Investment certificates	377,179 30	shares	597,555 38
Interest	110,415 70	Interest paid	268 34
Fines	310 44	Dues repaid, installment	
Fees	738 05	shares	139,120 70
Loans repaid	411,122 97	Profits repaid, installment	
Overdrafts and bills payable	27,000 00	shares	66,879 35
Bonds sold, street.....	271 15	Investment certificates, prin-	
Rents	40 00	cipal	284,289 30
All other receipts, refunds,		Investment certificates, divi-	
etc.	137 30	dends	18,993 39
Total receipts	\$1,167,825 87	Advances, ledger accounts..	370 46
		Real estate acquired.....	112 91
		Bonds purchased, street....	177 39
		Salaries	6,535 76
		Taxes	1,834 36
		Other expenses	3,154 48
		All other disbursements,	
		sundries, profit and loss..	147 86
		Balance, cash in office and	
		bank	18,386 19
		Total disbursements....	\$1,167,825 87

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 9 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

SAN DIEGO.

COMMUNITY BUILDING AND LOAN ASSOCIATION.

P. O. address, B Street at Sixth, San Diego.

(Incorporated March 25, 1920.)

J. G. CASH, Secretary.

I. T. BROCKETT, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 1950.

No. of shares, 12,440.

Assets.		Liabilities.	
Loans, on definite contract, \$298,579.26; on shares, \$533 -----	\$299,112 26	Guarantee stock, capital----	\$50,000 00
Cash, in bank-----	10,240 02	Guarantee stock, surplus reserve -----,	2,500 00
Furniture and fixtures-----	550 42	Installment shares, dues-----	182,709 47
		Installment shares, profits----	2,828 41
		Paid-up and prepaid shares, capital -----	4,500 00
		Investment certificates, prin- cipal -----	15,000 00
		Reserve and undivided profits	4,883 52
		Loans due and incomplete----	46,881 30
Total assets -----	\$309,902 70	Total liabilities -----	\$309,902 70

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$13,996 92	Overdrafts and bills payable_	\$27,250 00
Guarantee stock -----	30,000 00	Loans on mortgages and shares -----	237,907 50
Installment shares, dues-----	371,379 91	Interest paid -----	1,293 23
Paid-up and prepaid shares, dues -----	500 00	Dividends on guarantee stock	630 00
Investment certificates -----	14,445 00	Dues repaid, installment shares -----	233,046 27
Interest -----	11,720 24	Profits repaid, installment shares -----	275 53
Fees -----	1,915 00	Paid-up and prepaid shares, capital -----	400 00
Loans repaid -----	77,850 98	Paid-up and prepaid shares, dividends -----	122 50
All other receipts, guarantee surplus, etc. -----	1,576 00	Investment certificates, prin- cipal -----	6,945 00
Total receipts -----	\$523,384 05	Investment certificates, divi- dends -----	285 35
		Taxes -----	54 30
		Other expenses -----	4,282 93
		All other disbursements, office fixtures, etc.-----	651 42
		Balance, cash in office and bank -----	10,240 02
		Total disbursements----	\$523,384 05

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

SAN DIEGO.

SAN DIEGO BUILDING AND LOAN ASSOCIATION.

P. O. address, 940 Third Street, San Diego.

(Incorporated July 14, 1885.)

R. E. HEGG, Secretary.

A. P. JOHNSON, JR., President.

Fiscal year ended June 30, 1924.

No. of series, 22.

No. of members and investors, 863.

No. of shares, 7014.

Assets.		Liabilities.	
Loans, on mortgages, \$501,-		Installment shares, dues-----	\$238,938 00
400; on shares, \$13,695----	\$515,095 00	Installment shares, profits----	46,853 12
Arrearages, on shares, \$440;		Paid-up and prepaid shares,	
on interest, \$289.35-----	729 35	capital-----	20,200 00
Cash, in office, \$50; in bank.		Paid-up and prepaid shares,	
\$7,445.41-----	7,495 41	dividends-----	233 20
Furniture and fixtures-----	929 08	Investment certificates, principal-----	153,400 00
		Investment certificates, dividends-----	4,327 75
		Advance payments-----	849 65
		Overdrafts and bills payable--	25,000 00
		Reserve and undivided profits	17,269 47
		Loans due and incomplete----	16,425 20
		Sundry ledger accounts-----	752 45
Total assets-----	\$524,248 84	Total liabilities-----	\$524,248 84

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$8,305 49	Overdrafts and bills payable--	\$18,000 00
Installment shares, dues-----	\$1,817 00	Loans on mortgages and shares-----	179,620 35
Paid-up and prepaid shares, dues-----	20,200 00	Interest paid-----	1,808 18
Investment certificates-----	70,400 00	Dues repaid, installment shares-----	56,048 00
Interest-----	34,136 43	Profits repaid, installment shares-----	17,241 01
Fines-----	146 88	Investment certificates, principal-----	38,900 00
Fees-----	1,025 75	Investment certificates, dividends-----	7,495 56
Loans repaid-----	92,685 00	Advances, ledger accounts----	4,296 27
Overdrafts and bills payable--	26,500 00	Salaries-----	3,245 00
Advances repaid, ledger accounts-----	2,523 48	Taxes-----	414 92
		Other expenses-----	2,679 85
		All other disbursements-----	495 48
		Balance, cash in office and bank-----	7,495 41
Total receipts-----	\$337,740 03	Total disbursements-----	\$337,740 03

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
41-----	120	\$120 00	\$169 70	\$149 75
43-----	108	108 00	147 27	132 07
45-----	96	96 00	126 33	115 00
47-----	84	84 00	106 70	98 52
49-----	72	72 00	88 30	82 65
51-----	60	60 00	71 07	67 37
53-----	48	48 00	54 93	52 70
55-----	36	36 00	39 80	38 62
57-----	24	24 00	25 63	25 15
59-----	12	12 00	12 98	12 97

SAN DIEGO.

SILVER GATE BUILDING AND LOAN ASSOCIATION.

P. O. address, 343 Spreckels Building, San Diego.

(Incorporated May 22, 1890.)

GEO. D. EASTON, Secretary.

F. A. FRYE, Vice President.

Fiscal year ended May 31, 1924.

No. of series, 22.

No. of members and investors, 349.

No. of shares, 4727.

Assets.		Liabilities.	
Loans, on mortgages, \$337,- 528.30; on definite con- tract, \$5,615.13; on shares, \$14.503	\$357,646 43	Guarantee stock, capital....	\$30,000 00
Arrearages, on shares, \$2.194; on interest, \$1,116.41	3,310 41	Guarantee stock, surplus reserve	1,833 74
Cash, in office, \$185.70; in bank, \$5,640.53	5,826 23	Installment shares, dues....	192,378 00
Furniture and fixtures.....	60 00	Installment shares, profits....	42,908 61
		Investment certificates, prin- cipal	64,000 00
		Investment certificates, divi- dends	847 90
		Advance payments	1,229 95
		Overdrafts and bills payable..	8,000 00
		Reserve and undivided profits	2,026 50
		Loans due and incomplete....	21,029 31
		Sundry ledger accounts.....	315 68
		All other liabilities, unpaid dividend guarantee stock....	2,273 38
Total assets	\$366,843 07	Total liabilities	\$366,843 07

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report....	\$3,283 17	Overdrafts and bills payable..	\$52,500 00
Guarantee stock	30,000 00	Loans on mortgages and shares	141,280 69
Installment shares, dues.....	54,053 00	Interest paid	635 88
Investment certificates	64,000 00	Dues repaid, installment shares	51,797 00
Interest	20,819 25	Profits repaid, installment shares	15,199 72
Premiums, guarantee stock....	3,000 00	Advances, ledger accounts....	1,564 06
Fines	123 77	Salaries	2,885 00
Fees	1,423 00	Taxes	255 93
Loans repaid	49,871 55	Other expenses	622 25
Overdrafts and bills payable..	46,350 00	All other disbursements.....	1,166 26
Advances repaid, ledger ac- counts	719 28	Balance, cash in office and bank	5,826 23
Total receipts	\$273,643 02	Total disbursements.....	\$273,643 02

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
39.....	120	\$120 00	\$168 21	\$150 00
41.....	108	108 00	146 35	132 30
43.....	96	96 00	125 84	115 20
45.....	84	84 00	106 47	98 70
47.....	72	72 00	88 29	82 80
49.....	60	60 00	71 13	67 50
51.....	48	48 00	55 03	52 80
53.....	36	36 00	39 90	38 70
55.....	24	24 00	25 74	25 20
57.....	12	12 00	12 46	12 30

SAN FRANCISCO.

BAY VIEW BUILDING AND LOAN ASSOCIATION.

P. O. address, 4749 Third Street, San Francisco.

(Incorporated November 18, 1911.)

PETER B. STUMPF, Secretary.

JAMES ALLAN, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 479.

No. of shares, 2254.

Assets.		Liabilities.	
Loans, on definite contract	\$396,803 78	Installment shares, dues	\$122,805 06
Cash, in bank	678 19	Installment shares, profits	7,064 96
Real estate, owned	515 04	Investment certificates, principal	202,191 63
Advances, ledger accounts	7,843 61	Investment certificates, dividends	22,721 80
Bonds owned	10,923 18	Overdrafts and bills payable	47,500 00
Other assets	558 76	Reserve and undivided profits	13,180 23
		Loans due and incomplete	1,858 88
Total assets	\$417,322 56	Total liabilities	\$417,322 56

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$2,250 90	Overdrafts and bills payable	\$120,500 00
Installment shares, dues	32,495 59	Loans on mortgages and shares	174,138 90
Investment certificates	153,810 84	Interest paid	1,683 01
Interest	33,020 15	Dues repaid, installment shares	45,877 88
Fines	32 77	Profits repaid, installment shares	2,755 63
Fees	455 00	Investment certificates, principal	117,531 01
Loans repaid	92,943 92	Investment certificates, dividends	7,307 70
Overdrafts and bills payable	158,000 00	Advances, ledger accounts	2,059 29
Advances repaid, ledger accounts	1,040 40	Salaries	4,375 00
Bonds sold	6,281 63	Taxes	1,272 54
All other receipts	6,493 15	Other expenses	1,300 18
		All other disbursements	7,345 02
Total receipts	\$486,824 35	Balance, cash in office and bank	678 19
		Total disbursements	\$486,824 35

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

SAN FRANCISCO.

CALIFORNIA HOME BUILDING LOAN COMPANY.

P. O. address, 206-208 Hearst Building, San Francisco.

(Incorporated July 8, 1887.)

R. L. HANDY, Secretary.

P. B. ROBERTS, President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 1160.

No. of shares, 2923.

Assets.		Liabilities.	
Loans, on definite contract, \$989,782.70; on shares, \$6,518.70; on contract sales, \$65,079.27 -----	\$1,061,380 67	Guarantee stock, capital ---	\$48,750 00
Arrearages, on fines -----	150 85	Guarantee stock, surplus reserve -----	14,400 00
Cash, in office, \$2,439.18; in bank, \$5,935.36 -----	8,374 54	Installment shares, dues -----	36,556 20
Real estate, owned -----	12,876 22	Installment shares, profits ---	4,928 35
Furniture and fixtures -----	1,548 85	Paid-up and prepaid shares, capital -----	45,700 00
Advances, ledger accounts ---	10,607 10	Paid-up and prepaid shares, dividends -----	3,051 64
Total assets -----	\$1,094,938 23	Investment certificates, prin- cipal -----	769,021 99
		Investment certificates, divi- dends -----	43,376 91
		Overdrafts and bills payable	72,460 79
		Reserve and undivided profits -----	9,435 16
		Loans due and incomplete ---	24,122 09
		All other liabilities -----	3,135 10
		Total liabilities -----	\$1,094,938 23
Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report ---	\$8,328 83	Overdrafts and bills payable	\$143,850 00
Guarantee stock -----	6,250 00	Loans on mortgages and shares -----	402,344 31
Installment shares, dues ---	15,190 80	Interest paid -----	6,257 92
Paid-up and prepaid shares, dues -----	13,600 00	Dividends on guarantee stock -----	5,737 00
Investment certificates ---	440,506 57	Dues repaid, installment shares -----	2,684 80
Interest -----	87,818 84	Profits repaid, installment shares -----	125 80
Premiums -----	1,915 45	Paid-up and prepaid shares, capital -----	4,350 00
Fines -----	123 53	Paid-up and prepaid shares, dividends -----	3,054 88
Fees -----	297 95	Investment certificates, prin- cipal -----	353,064 31
Loans repaid -----	302,724 19	Investment certificates, divi- dends -----	28,272 88
Overdrafts and bills payable	115,620 99	Advances, ledger accounts ---	33,178 28
Advances repaid, ledger ac- counts -----	32,419 19	Real estate acquired -----	20,175 95
Real estate sold -----	10,310 73	Salaries -----	11,580 00
Bonds sold -----	3,563 11	Taxes -----	6,414 38
All other receipts -----	10 00	Other expenses -----	8,992 18
Total receipts -----	\$1,038,680 18	All other disbursements ---	223 85
		Balance, cash in office and bank -----	8,374 54
		Total disbursements ---	\$1,038,680 18

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 60 cents per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

W.

SAN FRANCISCO.

CALIFORNIA MUTUAL SAVINGS FUND LOAN AND BUILDING
ASSOCIATION.

P. O. address, 255 Montgomery Street, San Francisco.

(Incorporated March 26, 1887.)

WM. E. BOUTON, Secretary.

WM. DONALD, Vice President.

Fiscal year ended March 31, 1924.

No. of series, 41.

No. of members and investors, 380.

No. of shares, 3321.

Assets.		Liabilities.	
Loans, on mortgages, \$18,150; on definite con- tract, \$206,463.77; on shares, \$4,350; on contract sales, \$2,014.86	\$230,978 63	Installment shares, dues	\$94,066 29
Arrearages, on shares, \$11; on interest, \$249.78	260 78	Installment shares, profits	28,280 67
Cash, in office, \$674.44; in bank, \$4,047.01	4,721 45	Paid-up and prepaid shares, capital	65,304 67
Real estate, owned	80 00	Advance payments	774 00
Advances, ledger accounts	67 77	Overdrafts and bills payable	21,200 00
		Reserve and undivided profits	10,386 00
		Loans due and incomplete	16,097 00
Total assets	\$236,108 63	Total liabilities	\$236,108 63

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$3,129 11	Overdrafts and bills payable	\$23,500 00
Installment shares, dues	20,052 82	Loans on mortgages and shares	102,343 59
Paid-up and prepaid shares, dues	12,131 98	Interest paid	1,225 84
Interest	16,483 59	Dues repaid, installment shares	8,451 10
Fines	100 48	Profits repaid, installment shares	1,660 22
Fees	94 90	Paid-up and prepaid shares, capital	3,900 00
Loans repaid	67,317 02	Paid-up and prepaid shares, dividends	3,777 20
Overdrafts and bills payable	33,300 00	Advances, ledger accounts	1,012 57
Advances repaid, ledger ac- counts	1,001 83	Salaries	2,270 00
		Taxes	147 20
		Other expenses	602 56
		Balance, cash in office and bank	4,721 45
Total receipts	\$153,611 73	Total disbursements	\$153,611 73

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
59	120	\$120 00	\$173 22	
63	108	108 00	150 37	
67	96	96 00	128 79	Dues plus
71	84	84 00	108 71	profits as
75	72	72 00	89 99	per by-laws
79	60	60 00	72 42	
83	48	48 00	55 79	
87	36	36 00	40 24	
91	24	24 00	25 80	
95	12	12 00	12 45	

SAN FRANCISCO.

CITIZENS BUILDING AND LOAN ASSOCIATION.

P. O. address, 405 Pine Street, San Francisco.

(Incorporated January 14, 1885.)

FREMONT WOOD, Secretary.

THOMAS M. GARDINER, President.

Fiscal year ended February 14, 1924.

No. of series, 45.

No. of members and investors, 1048.

No. of shares, 15,718.

Assets.		Liabilities.	
Loans, on definite contract,		Installment shares, dues	\$315,398 00
\$684,772.84; on shares,		Installment shares, profits	78,635 36
\$15,250; on contract sales,		Paid-up and prepaid shares,	
\$4,684.01	\$704,706 85	capital	68,000 00
Arrearages, on shares,		Paid-up and prepaid shares,	
\$1,308.60; on interest,		dividends	1,557 00
\$6,044.89; on fines, \$843.75	\$1,197 24	Investment certificates, prin-	
Cash, in office, \$1,000; in		cipal	134,711 05
bank, \$567.54	1,567 54	Investment certificates, divi-	
Real estate, owned	\$1,108 19	dends	1,387 60
Furniture and fixtures	463 98	Advance payments	575 00
Advances, ledger accounts	2,263 33	Overdrafts and bills payable	68,000 00
		Reserve and undivided profits	22,575 52
		Loans due and incomplete	34,467 60
Total assets	\$725,307 13	Total liabilities	\$725,307 13

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$21,466 84	Overdrafts and bills payable	\$34,000 00
Installment shares, dues	\$6,568 30	Loans on mortgages and	
Paid-up and prepaid shares,		shares	324,960 37
dues	4,600 00	Interest paid	2,079 79
Investment certificates	\$6,688 88	Dues repaid, installment	
Interest	46,640 28	shares	82,578 38
Fines	408 82	Profits repaid, installment	
Fees	303 90	shares	27,071 39
Loans repaid	187,541 90	Paid-up and prepaid shares,	
Overdrafts and bills payable	102,000 00	capital	5,000 00
Advances repaid, ledger ac-		Paid-up and prepaid shares,	
counts	3,613 95	dividends	3,237 80
Real estate sold	2,997 35	Investment certificates, prin-	
		cipal	44,095 62
		Investment certificates, divi-	
		dends	3,997 31
		Real estate acquired	633 69
		Bonds purchased	2,756 47
		Salaries	4,965 10
		Taxes	422 00
		Other expenses	2,827 64
		All other disbursements	2,637 12
		Balance, cash in office and	
		bank	1,567 54
Total receipts	\$542,830 22	Total disbursements	\$542,830 22

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
116-----	120	\$120 00	\$168 73	\$163 86
120-----	108	108 00	146 44	142 60
124-----	96	96 00	125 73	121 73
128-----	84	84 00	106 25	102 91
132-----	72	72 00	87 80	84 64
136-----	60	60 00	70 76	68 61
140-----	48	48 00	54 99	53 59
144-----	36	36 00	39 96	38 97
148-----	24	24 00	25 82	25 36
152-----	12	12 00	12 50	12 37

SAN FRANCISCO.

EMPIRE BUILDING AND LOAN ASSOCIATION.

P. O. address, 255 Montgomery Street, San Francisco.

(Incorporated August 24, 1889.)

WM. E. BOUTON, Secretary.

LOUIS MULLER, President.

Fiscal year ended August 31, 1923.

No. of series, 29.

No. of members and investors, 104.

No. of shares, 1424.

Assets.		Liabilities.	
Loans, on mortgages, \$7,875;		Installment shares, dues.....	\$32,385 57
on definite contract, \$92,-		Installment shares, profits....	5,994 10
\$77; on shares, \$1,000.....	\$101,752 00	Paid-up and prepaid shares,	
Arrearages, on shares, \$35;		capital.....	24,650 00
on interest, \$100.53.....	135 53	Advance payments.....	90 02
Cash, in bank.....	2,103 78	Overdrafts and bills payable..	32,100 00
		Reserve and undivided profits	6,771 62
		Loans due and incomplete....	2,000 00
Total assets.....	\$103,991 31	Total liabilities.....	\$103,991 31

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report....	\$638 34	Overdrafts and bills payable..	\$18,350 00
Installment shares, dues.....	9,656 90	Loans on mortgages and	
Paid-up and prepaid shares,		shares.....	48,118 00
dues.....	7,200 00	Interest paid.....	1,837 75
Interest.....	7,633 68	Dues repaid, installment	
Fines.....	16 20	shares.....	4,909 64
Fees.....	48 10	Profits repaid, installment	
Loans repaid.....	32,331 66	shares.....	1,286 45
Overdrafts and bills payable..	30,450 00	Paid-up and prepaid shares,	
Advances repaid, ledger ac-		capital.....	8,000 00
counts.....	226 43	Paid-up and prepaid shares,	
		dividends.....	1,526 84
		Advances, ledger accounts....	226 43
		Salaries.....	1,392 50
		Taxes.....	66 00
		Other expenses.....	383 92
		Balance, cash in office and	
		bank.....	2,103 78
Total receipts.....	\$88,201 31	Total disbursements.....	\$88,201 31

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
34.....	126	\$126 00	\$178 00	
41.....	105	105 00	141 17	Dues plus
45.....	93	93 00	121 41	profits as
49.....	81	81 00	102 58	per by-laws
52.....	72	72 00	89 08	
57.....	57	57 00	67 74	
60.....	48	48 00	55 64	
64.....	36	36 00	40 33	
68.....	24	24 00	25 95	
72.....	12	12 00	12 47	

SAN FRANCISCO.

EUREKA BUILDING AND LOAN ASSOCIATION.

P. O. address, 255 Montgomery Street, San Francisco.

(Incorporated November 3, 1890.)

WM. E. BOUTON, Secretary.

ARNOLD FOSTER, President.

Fiscal year ended October 31, 1923.

No. of series, 23.

No. of members and investors, 232.

No. of shares, 3011.

Assets.		Liabilities.	
Loans, on mortgages, \$2,100;		Installment shares, dues-----	\$81,860 10
on definite contract, \$147,-		Installment shares, profits-----	16,313 02
615.76; on shares, \$2,910;		Paid-up and prepaid shares,	
on contract sales, \$2,121.12	\$154,746 88	capital -----	38,900 00
Arrearages, on shares,		Advance payments -----	166 03
\$244.10; on interest,		Overdrafts and bills payable--	7 90 00
\$338.71 -----	582 81	Reserve and undivided profits	5,959 68
Cash, in bank-----	557 14	Loans due and incomplete----	5,400 00
Advances, ledger accounts----	107 00	Sundry ledger accounts-----	95 00
Total assets -----	\$155,993 83	Total liabilities -----	\$155,993 83

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$589 76	Overdrafts and bills payable--	\$25,000 00
Installment shares, dues-----	25,467 20	Loans on mortgages and	
Paid-up and prepaid shares,		shares -----	59,905 00
dues -----	7,800 00	Interest paid -----	667 64
Interest -----	11,656 68	Dues repaid, installment	
Fines -----	12 39	shares -----	13,284 00
Fees -----	59 80	Profits repaid, installment	
Loans repaid -----	46,468 53	shares -----	1,140 13
Overdrafts and bills payable--	15,000 00	Paid-up and prepaid shares,	
Advances repaid, ledger ac-		capital -----	2,100 00
counts -----	319 78	Paid-up and prepaid shares,	
		dividends -----	2,341 43
		Advances, ledger accounts----	649 94
		Salaries -----	1,319 00
		Taxes -----	104 00
		Other expenses -----	305 86
		Balance, cash in office and	
		bank -----	557 14
Total receipts -----	\$107,374 14	Total disbursements----	\$107,374 14

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
42-----	120	\$120 00	\$167 79	
44-----	108	108 00	146 40	Dues plus
46-----	96	96 00	126 26	profits as
48-----	84	84 00	107 11	per by-laws
50-----	60	60 00	71 50	
54-----	48	48 00	55 27	
56-----	36	36 00	40 03	
60-----	24	24 00	25 77	
64-----	12	12 00	12 45	

SAN FRANCISCO.

FIDELITY BUILDING AND LOAN ASSOCIATION.

P. O. address, 255 Montgomery Street, San Francisco.

(Incorporated March 19, 1887.)

WM. E. BOUTON, Secretary.

WM. A. BARLAGE, President.

Fiscal year ended March 31, 1924.

No. of series, 43.

No. of members and investors, 682.

No. of shares, 5849.

Assets.		Liabilities.	
Loans on mortgages,		Installment shares, dues-----	\$145,520 08
\$41,050; on definite contract, \$253,699.86; on shares, \$9,970; on contract sales, \$5,712.05 -----	\$410,431 91	Installment shares, profits-----	40,145 98
Arrearages, on shares, \$273: on interest, \$3,365.83-----	3,638 83	Paid-up and prepaid shares, capital-----	68,600 80
Cash, in office, \$1,406.71; in bank, \$3,011.61-----	4,418 32	Advance payments-----	872 79
Real estate, owned-----	3,497 34	Overdrafts and bills payable-----	113,000 00
Advances, ledger accounts-----	2,047 51	Reserve and undivided profits-----	27,463 46
		Loans due and incomplete-----	28,430 80
Total assets-----	\$424,033 91	Total liabilities-----	\$424,033 91

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report-----	\$19,594 44	Overdrafts and bills payable-----	\$39,500 00
Installment shares, dues-----	39,521 37	Loans on mortgages and shares-----	150,251 17
Paid-up and prepaid shares, dues-----	40,570 80	Interest paid-----	7,538 31
Interest-----	30,732 53	Dues repaid, installment shares-----	27,401 02
Fines-----	888 74	Profits repaid, installment shares-----	10,911 65
Fees-----	177 00	Paid-up and prepaid shares, capital-----	24,970 00
Loans repaid-----	120,500 60	Paid-up and prepaid shares, dividends-----	3,792 31
Overdrafts and bills payable-----	23,500 00	Real estate acquired-----	4,419 67
Advances repaid, ledger accounts-----	1,500 33	Bonds purchased-----	1,728 23
Real estate sold-----	6,030 87	Salaries-----	3,377 50
Rents-----	625 00	Taxes-----	389 50
		Other expenses-----	944 00
		All other disbursements, matured shares-----	4,000 00
		Balance, cash in office and bank-----	4,418 32
Total receipts-----	\$283,641 68	Total disbursements-----	\$283,641 68

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
55-----	120	\$120 00	\$178 08	
59-----	108	108 00	155 08	Dues plus
63-----	96	96 00	133 44	profits as
67-----	84	84 00	112 56	per by-laws
71-----	72	72 00	93 02	
75-----	60	60 00	74 64	
79-----	48	48 00	57 40	
83-----	36	36 00	41 32	
87-----	24	24 00	26 40	
91-----	12	12 00	12 57	

SAN FRANCISCO.

FRANKLIN MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 995 Market Street, San Francisco.

(Incorporated October 28, 1906.)

B. FEDDE, Secretary.

OTTO F. E. BURMEISTER, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 486.

No. of shares, 9298.

Assets.		Liabilities.	
Loans, on mortgages, \$32,-		Installment shares, dues....	\$284,145 80
830.00; on definite con-		Installment shares, profits....	26,487 33
tract, \$305,409.13; on		Advance payments.....	73 73
shares, \$358.77.....	\$338,597 96	Reserve and undivided profits	8,309 20
Arrearages, on interest.....	1,742 96	Loans due and incomplete....	27,075 00
Cash, in office, \$1,298.95; in			
bank, \$4,002.47.....	5,301 42		
Furniture and fixtures.....	1 00		
Advances, ledger accounts....	447 72		
Total assets.....	\$346,091 06	Total liabilities.....	\$346,091 06

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report....	\$2,696 97	Overdrafts and bills payable..	\$22,000 00
Installment shares, dues....	90,856 64	Loans on mortgages and	
Interest.....	22,269 62	shares.....	169,780 00
Fees.....	623 51	Interest paid.....	135 43
Loans repaid.....	146,691 40	Dues repaid, installment	
Overdrafts and bills payable..	17,000 00	shares.....	73,425 10
Advances repaid, ledger ac-		Profits repaid, installment	
counts.....	2,952 24	shares.....	16,652 55
Real estate sold.....	14,658 43	Advances, ledger accounts....	2,865 86
Rents.....	1,512 00	Real estate acquired.....	1,773 46
		Salaries.....	3,767 00
		Taxes.....	2,009 67
		Other expenses.....	1,550 32
		Balance, cash in office and	
		bank.....	5,301 42
Total receipts.....	\$299,260 81	Total disbursements....	\$299,260 81

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 5 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

SAN FRANCISCO.

GLOBE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 1202 Merchants Exchange Building, San Francisco.

(Incorporated March 20, 1898.)

R. F. CASSIDY, Secretary.

FRANK OTIS, President.

Fiscal year ended March 31, 1924.

No. of series, 19.

No. of members and investors, 122.

No. of shares, 4703.

Assets.		Liabilities.	
Loans, on definite contract, \$237,609.22; on shares, \$1,225 -----	\$238,834 22	Installment shares, dues ----	\$33,865 50
Arrearages, on shares, \$244.35; on interest, \$418.01 -----	662 36	Installment shares, profits ----	9,670 69
Cash, in office -----	11,560 43	Paid-up and prepaid shares, capital -----	64,200 00
		Paid-up and prepaid shares, dividends -----	2,568 00
		Investment certificates, prin- cipal -----	125,100 00
		Advance payments -----	602 00
		Reserve and undivided profits	14,007 81
		Loans due and incomplete ---	625 00
		All other liabilities, interest in arrears -----	418 01
Total assets -----	\$251,057 01	Total liabilities -----	\$251,057 01

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Installment shares, dues ----	\$9,478 65	Overdrafts and bills payable_	\$71,486 42
Investment certificates -----	53,000 00	Loans on mortgages and shares -----	73,053 23
Interest -----	18,498 15	Interest paid -----	756 72
Premiums -----	456 83	Dues repaid, installment shares -----	7,409 00
Fines -----	10	Profits repaid, installment shares -----	3,070 99
Fees -----	35 50	Paid-up and prepaid shares, dividends -----	5,136 00
Loans repaid -----	57,632 94	Investment certificates, divi- dends -----	6,472 45
Overdrafts and bills payable_	43,000 00	Advances, ledger accounts ---	1 00
Advances repaid, ledger ac- counts -----	1 00	Salaries -----	2,165 00
		Other expenses -----	989 93
		All other disbursements ----	2 00
		Balance, cash in office and bank -----	11,560 43
Total receipts -----	\$182,103 17	Total disbursements ----	\$182,103 17

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
45 -----	120	\$60 00	\$90 93	\$85 49
47 -----	108	54 00	78 29	73 59
49 -----	96	48 00	66 60	62 60
53 -----	72	36 00	45 86	43 11
55 -----	60	30 00	36 71	34 51
58 -----	42	21 00	24 22	22 77
59 -----	36	18 00	20 37	19 15
61 -----	24	12 00	13 03	12 50
63 -----	12	6 00	6 26	6 13

SAN FRANCISCO.

HOME MUTUAL DEPOSIT-LOAN COMPANY.

P. O. address, 282 Bush Street, San Francisco.

(Incorporated December 2, 1895.)

C. E. HINDS, Secretary.

GEO. M. MITCHELL, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 587.

No. of shares, 2377.

Assets.		Liabilities.	
Loans, on definite contract,		Guarantee stock, capital....	\$100,000 00
\$556,928.30; on shares,		Guarantee stock, surplus	
\$757.24; on contract sales,		reserve	13,514 94
\$1,756.66	\$559,442 20	Installment shares, dues....	66,748 06
Arrearages, on interest	787 87	Installment shares, profits....	15,676 29
Cash, in office, \$596.87; in		Paid-up and prepaid shares,	
bank, \$2,899.41	3,496 28	capital	91,000 00
Real estate, owned	590 42	Paid-up and prepaid shares,	
Furniture and fixtures	1,178 61	dividends	1,365 00
Advances, ledger accounts....	676 75	Investment certificates, prin-	
Other assets	57 00	cipal	218,521 19
		Overdrafts and bills payable..	25,000 00
		Reserve and undivided profits	4,469 53
		Loans due and incomplete....	24,902 12
		Sundry ledger accounts	32 00
		All other liabilities, guarantee	
		stock dividends	5,000 00
Total assets	\$566,229 13	Total liabilities	\$566,229 13

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report....	\$580 08	Overdrafts and bills payable..	\$138,000 00
Guarantee stock	50,000 00	Loans on mortgages and	
Installment shares, dues	22,607 60	shares	297,572 37
Paid-up and prepaid shares,		Interest paid	2,143 06
dues	1,500 00	Dividends on guarantee stock	7,593 50
Investment certificates	211,546 35	Dues repaid, installment	
Interest	37,839 69	shares	9,625 56
Fees	2,379 90	Profits repaid, installment	
Loans repaid	141,438 47	shares	2,422 74
Overdrafts and bills payable..	144,000 00	Paid-up and prepaid shares,	
Advances repaid, ledger ac-		dividends	5,437 50
counts	4,327 24	Investment certificates, prin-	
Rents	25 00	cipal	123,749 43
All other receipts	49 20	Investment certificates, divi-	
		denas	9,735 18
		Advances, ledger accounts....	5,249 77
		Real estate acquired	16 43
		Salaries	3,067 50
		Taxes	449 37
		Other expenses	6,244 83
		All other disbursements,	
		furniture and fixtures, etc.	1,490 01
		Balance, cash in office and	
		bank	3,496 28
Total receipts	\$616,293 53	Total disbursements....	\$616,293 53

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

SAN FRANCISCO.

MECHANICS' BUILDING AND LOAN ASSOCIATION.

P. O. address, 255 Montgomery Street, San Francisco.

(Incorporated January 6, 1891.)

WM. E. BOUTON, Secretary.

J. P. FRASER, President.

Fiscal year ended December 31, 1923.

No. of series, 36.

No. of members and investors, 158.

No. of shares, 1342.

Assets.		Liabilities.	
Loans, on mortgages, \$33,- 250; on definite contract, \$59,248.64; on shares, \$815	\$93,313 64	Installment shares, dues	\$42,581 48
Arrearages, on shares, \$105; on interest, \$130.20	235 20	Installment shares, profits	10,036 80
Cash, in office, \$317.06; in bank, \$932.14	1,249 20	Paid-up and prepaid shares, capital	12,400 00
Total assets	\$94,798 04	Advance payments	179 86
		Overdrafts and bills payable	21,250 00
		Reserve and undivided profits	8,349 96
		Total liabilities	\$94,798 04

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$1,592 30	Overdrafts and bills payable	\$36,000 00
Installment shares, dues	9,584 70	Loans on mortgages and shares	69,550 00
Paid-up and prepaid shares, dues	2,000 00	Interest paid	938 02
Interest	6,598 37	Dues repaid, installment shares	8,376 51
Fees	56 40	Profits repaid, installment shares	2,314 66
Loans repaid	64,606 94	Paid-up and prepaid shares, dividends	684 00
Overdrafts and bills payable	36,250 00	Advances, ledger accounts	884 66
Advances repaid, ledger ac- counts	884 66	Salaries	1,266 00
Total receipts	\$121,573 37	Taxes	80 00
		Other expenses	230 32
		Balance, cash in office and bank	1,249 20
		Total disbursements	\$121,573 37

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
50	114	\$114 00	\$156 60	
52	108	108 00	146 25	Dues plus profits as per by-laws
56	96	96 00	126 27	
60	84	84 00	107 20	
64	72	72 00	89 08	
68	60	60 00	71 90	
72	48	48 00	55 64	
75	36	36 00	40 32	
79	24	24 00	25 95	
83	12	12 00	12 47	

SAN FRANCISCO.

MISSION BUILDING AND LOAN ASSOCIATION.

P. O. address, 3210 Twenty-second Street, San Francisco.

(Incorporated October 25, 1923.)

W. G. McDIARMID, Secretary.

R. L. HUSTED, Vice President.

Term ended June 30, 1924.

No. of series, none.

No. of members and investors, 233.

No. of shares, 373.

Assets.		Liabilities.	
Loans on definite contract....	\$24,412 88	Guarantee stock, capital....	\$16,775 00
Cash, in office, \$713.81; in bank, \$2,401.59	3,115 40	Installment shares, dues....	299 00
Furniture and fixtures.....	1,400 25	Installment shares, profits....	5 46
Advances, ledger accounts....	160 89	Investment certificates, prin- cipal	2,968 73
		Investment certificates, divi- dends	18 27
		Reserve and undivided profits	105 38
		Loans due and incomplete....	8,827 58
		Sundry ledger accounts....	90 00
Total assets	\$29,089 42	Total liabilities	\$29,089 42

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$16,775 00	Loans on mortgages and shares	\$15,622 42
Installment shares, dues....	299 00	Dividends on guarantee stock	278 70
Investment certificates	3,738 99	Investment certificates, prin- cipal	770 26
Interest	443 92	Advances, ledger accounts....	2,013 33
Premiums	1,535 00	Other expenses	2,959 36
Fees	427 50	All other disbursements....	394 50
Loans repaid	37 12	Balance, cash in office and bank	3,115 40
Advances repaid, ledger ac- counts	1,877 44		
Total receipts	\$25,153 97	Total disbursements....	\$25,153 97

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

SAN FRANCISCO.

NORTHERN CALIFORNIA BUILDING AND LOAN
ASSOCIATION.

P. O. address, 623 Mills Building, San Francisco.

(Incorporated October 6, 1911.)

E. H. BRENDEN, Assistant Secretary.

F. W. BLANCHARD, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 326.

No. of shares, 1309.

Assets.		Liabilities.	
Loans, on definite contract, \$279,946.07; on shares, \$90 -----	\$280,036 07	Guarantee stock, capital-----	\$50,000 00
Cash, in office, \$50; in bank, \$5,108.12 -----	5,158 12	Guarantee stock, surplus reserve -----	6,550 00
Advances, ledger accounts----	4,635 62	Investment certificates, prin- cipal -----	169,137 71
Other assets -----	1,989 10	Investment certificates, divi- dends -----	6,414 43
		Overdrafts and bills payable--	53,500 00
		Reserve and undivided profits	2,393 39
		Loans due and incomplete---	3,393 74
		Sundry ledger accounts-----	429 64
Total assets -----	\$291,818 91	Total liabilities -----	\$291,818 91

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$10,184 38	Overdrafts and bills payable--	\$40,750 00
Investment certificates -----	84,727 87	Loans on mortgages and shares -----	99,794 90
Interest -----	29,241 93	Interest paid -----	4,561 84
Fines -----	226 92	Dividends on guarantee stock	4,500 00
Fees -----	1,871 84	Investment certificates, prin- cipal -----	56,849 09
Loans repaid -----	64,189 93	Investment certificates, divi- dends -----	10,172 05
Overdrafts and bills payable--	38,500 00	Advances, ledger accounts----	3,509 07
Advances repaid, ledger ac- counts -----	1,936 03	Real estate acquired-----	1,332 83
Real estate sold -----	8,133 94	Salaries -----	3,650 00
All other receipts-----	87 44	Taxes -----	572 23
		Other expenses -----	6,853 82
		All other disbursements, office fixtures, etc.-----	1,396 33
		Balance, cash in office and bank -----	5,158 12
Total receipts -----	\$239,100 28	Total disbursements-----	\$239,100 28

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

SAN FRANCISCO.

OCCIDENTAL LOAN ASSOCIATION.

P. O. address, 1933 Ellis Street, San Francisco.

(Incorporated August 26, 1885.)

B. M. GUNZBURGER, Secretary.

S. CAMPBELL, President.

Fiscal year ended September 4, 1923.

No. of series, 22.

No. of members and investors, 154.

No. of shares, 757.

Assets.		Liabilities.	
Loans on mortgages, \$46,080;		Guarantee stock, capital----	\$20,000 00
on definite contract, \$57,-		Installment shares, dues----	52,750 00
164.07; on shares, \$500; on		Installment shares, profits----	16,925 80
contract sales, \$25,499.34--	\$129,243 41	Reserve and undivided profits	14,519 53
Arrearages, on shares,		Sundry ledger accounts,	
\$1,368; on interest,		matured shares -----	33,998 99
\$4,279.41 -----	5,647 41	All other liabilities, real	
Cash, in office, \$377.13; in		estate suspense -----	2,821 36
bank, \$598.01 -----	975 14		
Real estate, owned -----	599 90		
Advances, ledger accounts--	4,549 82		
Total assets -----	\$141,015 68	Total liabilities -----	\$141,015 68

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$1,881 72	Overdrafts and bills payable--	\$7,100 00
Installment shares, dues----	8,326 00	Loans on mortgages and	
Interest -----	9,256 54	shares -----	28,604 33
Premiums -----	1,552 53	Interest paid -----	2,397 16
Fees -----	6 00	Dues repaid, installment	
Loans repaid -----	31,566 82	shares -----	8,155 00
Overdrafts and bills payable--	3,000 00	Profits repaid, installment	
Advances repaid, ledger ac-		shares -----	3,118 56
counts -----	6,945 46	Advances, ledger accounts----	10,529 97
Real estate sold -----	3,600 00	Real estate acquired-----	400 00
Rents -----	331 50	Salaries -----	3,600 00
		Taxes -----	883 60
		Other expenses -----	478 16
		All other disbursements, real	
		estate expense -----	164 65
		Balance, cash in office and	
		bank -----	975 14
Total receipts -----	\$66,466 57	Total disbursements----	\$66,466 57

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
29-----	120	\$120 00	\$166 33	\$154 74
30-----	108	108 00	144 08	133 25
31-----	96	96 00	123 55	113 90
32-----	84	84 00	104 49	96 29
33-----	72	72 00	86 66	80 06
34-----	60	60 00	69 94	64 97
36-----	36	36 00	39 44	37 72
37-----	24	24 00	25 52	24 76
38-----	12	12 00	12 39	12 19

SAN FRANCISCO.

PACIFIC STATES SAVINGS AND LOAN COMPANY.

P. O. address, 550 California Street, San Francisco.

(Incorporated June 14, 1889.)

W. S. PARDY, Secretary.

FERD REIS, JR., President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 4929.

No. of shares, 3693.

Assets.		Liabilities.	
Loans, on mortgages, \$36,-		Paid-up and prepaid shares,	
964.13; on definite con-		capital -----	\$263,783 00
tract, \$2,293,510.18; on		Paid-up and prepaid shares,	
shares, \$5,895 -----	\$2,336,369 31	dividends -----	11,870 18
Arrearages, on shares,		Investment certificates, prin-	
\$18,237; on interest,		cipal -----	1,842,063 41
\$17,313.37 -----	35,570 37	Investment certificates, divi-	
Cash, in office, \$4,131.38;		dends -----	288,982 21
in bank, \$55,337.27 -----	59,468 65	Advance payments -----	18,696 90
Real estate, owned, office		Reserve and undivided	
building, \$84,693.95 -----	219,959 18	profits -----	283,945 78
Furniture and fixtures -----	300 00	Loans due and incomplete --	20,025 59
Advances, ledger accounts --	8,084 71	Sundry ledger accounts ----	7,926 05
Bonds owned -----	85,587 50	All other liabilities, sus-	
		pense accounts -----	8,047 50
Total assets -----	\$2,745,339 72	Total liabilities -----	\$2,745,339 72

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report ---	\$92,582 63	Overdrafts and bills payable	\$60,000 00
Investment certificates ----	648,507 51	Loans on mortgages and	
Interest -----	205,933 39	shares -----	995,956 08
Fees -----	1,130 00	Interest paid -----	638 60
Loans repaid -----	613,689 26	Paid-up and prepaid shares,	
Overdrafts and bills payable	60,000 00	dividends -----	23,735 23
Advances repaid, ledger ac-		Investment certificates, prin-	
counts -----	69,399 72	cipal -----	313,202 66
Real estate sold -----	6,079 45	Investment certificates, divi-	
Bonds sold -----	120,138 07	dends -----	63,709 05
Rents -----	17,011 37	Advances, ledger accounts --	70,678 89
All other receipts -----	2,165 47	Real estate acquired -----	75,509 81
		Bonds purchased -----	100,912 51
		Salaries -----	10,800 00
		Taxes -----	23,867 63
		Other expenses -----	34,083 66
		All other disbursements --	4,074 10
		Balance, cash in office and	
		bank -----	59,468 65
Total receipts -----	\$1,836,636 87	Total disbursements --	\$1,836,636 87

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 60 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

SAN FRANCISCO.

PROGRESS MUTUAL LOAN ASSOCIATION.

P. O. address, 715 Clunie Building, San Francisco.

(Incorporated December 31, 1894.)

N. STEINBERGER, Secretary.

I. F. MOULTON, President.

Fiscal year ended December 31, 1923.

No. of series, 11.

No. of members and investors, 142.

No. of shares, 996.

Assets.		Liabilities.	
Loans, on definite contract,		Installment shares, dues----	\$30,363 60
\$67,619.96; on shares,		Installment shares, profits---	6,444 60
\$1,350 -----	\$68,969 96	Paid-up and prepaid shares,	
Arrearages, on shares, \$2.20:		capital -----	9,800 00
on interest, \$26.23-----	28 43	Overdrafts and bills payable--	22,000 00
Cash, in bank-----	2,095 31	Reserve and undivided profits	2,310 00
Advances, ledger accounts---	45 00	Loans due and incomplete---	250 50
Other assets -----	30 00		
Total assets -----	\$71,168 70	Total liabilities -----	\$71,168 70

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$2,118 00	Overdrafts and bills payable--	\$65,000 00
Installment shares, dues-----	7,204 50	Loans on mortgages and	
Paid-up and prepaid shares,		shares -----	25,250 00
dues -----	8,200 00	Interest paid -----	1,309 35
Interest -----	5,661 83	Dues repaid, installment	
Fines -----	24 58	shares -----	7,657 00
Fees -----	22 35	Profits repaid, installment	
Loans repaid -----	19,897 25	shares -----	1,905 26
Overdrafts and bills payable--	63,000 00	Paid-up and prepaid shares,	
Advances repaid, ledger ac-		capital -----	800 00
counts -----	22 50	Paid-up and prepaid shares,	
Real estate sold -----	100 00	dividends -----	403 57
Total receipts -----	\$106,251 31	Advances, ledger accounts---	31 50
		Salaries -----	1,491 00
		Taxes -----	63 27
		Other expenses -----	245 05
		Balance, cash in office and	
		bank -----	2,095 31
		Total disbursements-----	\$106,251 31

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
20-----	120	\$120 00	\$159 49	\$157 50
21-----	108	108 00	139 38	137 50
22-----	96	96 00	120 36	118 00
23-----	84	84 00	102 40	100 00
24-----	72	72 00	85 38	83 50
25-----	60	60 00	69 22	67 50
26-----	48	48 00	53 00	52 50
27-----	36	36 00	39 37	38 50
28-----	24	24 00	25 52	25 00
29-----	12	12 00	12 39	12 25

SAN FRANCISCO.

PROVIDENT MUTUAL LOAN ASSOCIATION.

P. O. address, 715 Clunie Building, San Francisco.

(Incorporated September 24, 1887.)

N. STEINBERGER, Secretary.

I. F. MOULTON, President.

Fiscal year ended September 30, 1923.

No. of series, 11.

No. of members and investors, 319.

No. of shares, 4078.

Assets.		Liabilities.	
Loans, on definite contract.		Installment shares, dues	\$131,977 20
\$264,782.75; on shares,		Installment shares, profits	34,075 79
\$1,600	\$266,382 75	Paid-up and prepaid shares,	
Arrearages, on shares,		capital	30,400 00
\$19.80; on interest, \$779.52	799 32	Overdrafts and bills payable	53,500 00
Cash, in bank	3,207 21	Reserve and undivided profits	11,433 94
Real estate, owned	1,692 99	Loans due and incomplete	10,169 92
Furniture and fixtures	250 00	Sundry ledger accounts	85 00
Advances, ledger accounts	89 10	All other liabilities, uncol-	
		lected interest	779 52
Total assets	\$272,421 37	Total liabilities	\$272,421 37

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$2,990 54	Overdrafts and bills payable	\$136,000 00
Installment shares, dues	31,747 80	Loans on mortgages and	
Paid-up and prepaid shares,		shares	111,479 25
dues	9,800 00	Interest paid	3,769 91
Interest	20,912 75	Dues repaid, installment	
Fines	61 27	shares	17,425 90
Fees	110 90	Profits repaid, installment	
Loans repaid	80,963 91	shares	4,305 77
Overdrafts and bills payable	138,000 00	Paid-up and prepaid shares,	
Advances repaid, ledger ac-		capital	2,200 00
counts	312 66	Paid-up and prepaid shares,	
Real estate sold	850 00	dividends	1,657 69
All other receipts	1,038 31	Advances, ledger accounts	223 71
		Salaries	3,630 00
		Taxes	276 90
		Other expenses	786 80
		All other disbursements, office	
		fixtures, etc.	1,825 90
		Balance, cash in office and	
		bank	3,207 21
Total receipts	\$286,788 14	Total disbursements	\$286,788 14

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
29	120	\$120 00	\$169 57	\$168 00
30	108	108 00	147 22	145 00
31	96	96 00	126 32	122 50
32	84	84 00	106 75	101 60
33	72	72 00	88 43	83 75
34	60	60 00	71 25	67 50
35	48	48 00	55 15	52 80
36	36	36 00	40 00	38 70
37	24	24 00	25 78	25 20
38	12	12 00	12 45	12 25

SAN FRANCISCO.

SAN FRANCISCO BUILDING AND LOAN ASSOCIATION.

P. O. address, 1438 Quesada Avenue, San Francisco.

(Incorporated April 30, 1923.)

D. A. STEINBAUGH, Secretary.

F. H. ROBERTS, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 87.

No. of shares, 703.

Assets.		Liabilities.	
Loans, on definite contract	\$79,342 59	Guarantee stock, capital	\$15,000 00
Cash, in bank	40 87	Guarantee stock, surplus	
Furniture and fixtures	150 00	reserve	700 00
Advances, ledger accounts	63 84	Installment shares, dues	1,909 00
		Installment shares, profits	9 70
		Investment certificates, principal	56,940 78
		Investment certificates, dividends	1,938 20
		Overdrafts and bills payable	2,190 90
		Reserve and undivided profits	908 72
Total assets	\$79,597 30	Total liabilities	\$79,597 30

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Installment shares, dues	\$2,875 65	Overdrafts and bills payable	\$2,000 00
Investment certificates	32,586 25	Loans on mortgages and shares	40,176 20
Interest	3,807 29	Interest paid	23 56
Fees	34 13	Dues repaid, installment shares	466 65
Loans repaid	4,362 57	Investment certificates, principal	4,674 43
Overdrafts and bills payable	4,190 90	Investment certificates, dividends	8 51
Advances repaid, ledger accounts	721 66	Advances, ledger accounts	785 50
		Other expenses	402 73
		Balance, cash in office and bank	40 87
Total receipts	\$48,578 45	Total disbursements	\$48,578 45

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

SAN FRANCISCO.

WESTERN LOAN ASSOCIATION.

P. O. address, 1150 Divisadero Street, San Francisco.

(Incorporated November 12, 1886.)

E. M. GUNZBURGER, Secretary.

FRANK R. DANN, President.

Fiscal year ended March 17, 1924.

No. of series, 27.

No. of members and investors, 195.

No. of shares, 921.

Assets.		Liabilities.	
Loans on mortgages.		Guarantee stock, capital----	\$30,000 00
\$52,025; on definite contract, \$94,413.28; on contract sales, \$22,811.80-----	\$169,250 08	Installment shares, dues-----	59,808 00
Arrearages, on shares, \$356; on interest, \$2,540.76-----	2,896 76	Installment shares, profits----	19,630 63
Cash, in office, \$183.92; in bank, \$309.57-----	493 49	Overdrafts and bills payable--	800 00
Real estate, owned-----	250 00	Reserve and undivided profits	21,583 83
Advances, ledger accounts---	3,818 30	Sundry ledger accounts-----	201 31
		All other liabilities, matured shares -----	44,684 86
Total assets -----	\$176,708 63	Total liabilities -----	\$176,708 63

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$11,928 11	Overdrafts and bills payable--	\$7,600 00
Installment shares, dues-----	10,648 00	Loans on mortgages and shares -----	47,432 68
Interest -----	12,235 82	Interest paid -----	2,860 00
Premiums -----	2,273 31	Dues repaid, installment shares -----	14,727 00
Fees -----	2 30	Profits repaid, installment shares -----	6,103 94
Loans repaid -----	34,074 71	Advances, ledger accounts---	1,549 88
Overdrafts and bills payable--	2,900 00	Real estate acquired-----	4,392 16
Advances repaid, ledger accounts -----	803 91	Salaries -----	3,600 00
Real estate sold-----	19,200 00	Taxes -----	983 10
Rents -----	1,906 56	Other expenses -----	410 27
All other receipts, matured shares -----	6,000 00	All other disbursements, matured shares -----	11,820 14
Total receipts -----	\$101,972 66	Balance, cash in office and bank -----	493 49
		Total disbursements-----	\$101,972 66

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
W. 28-----	124	\$124 00	\$178 28	\$164 71
29-----	112	112 00	155 26	144 44
30-----	100	100 00	133 86	123 70
31-----	88	88 00	113 85	104 80
32-----	76	76 00	95 18	87 51
33-----	64	64 00	77 61	71 48
34-----	52	52 00	62 14	57 07
35-----	40	40 00	45 42	42 71
36-----	36	36 00	40 36	38 18
37-----	24	24 00	25 96	24 98
38-----	12	12 00	12 52	12 26

SAN JOSE.

GUARANTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 94 N. First Street, San Jose.

(Incorporated June 3, 1919.)

W. R. FROST, Secretary.

W. M. SONTHEIMER, President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 1845.

No. of shares, 1750.

Assets.		Liabilities.	
Loans, on definite contract.		Guarantee stock, capital	\$175,000 00
\$2,185,195.25; on certificates, \$12,000	\$2,197,195 25	Guarantee stock, surplus reserve	7,500 00
Arrearages, on interest	15,159 56	Investment certificates, principal	1,854,587 38
Cash, in office, \$3,633.63; in bank, \$64,673.15	68,306 78	Investment certificates, dividends	151,562 45
Real estate, owned, office building	67,500 00	Advance payments	108 41
Furniture and fixtures	2,650 00	Overdrafts and bills payable	58,750 00
Advances, ledger accounts	1,350 94	Reserve and undivided profits	18,167 79
		Loans due and incomplete	86,377 49
		Sundry ledger accounts	109 01
Total assets	\$2,352,162 53	Total liabilities	\$2,352,162 53

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$32,658 28	Overdrafts and bills payable	\$195,000 00
Guarantee stock	25,000 00	Loans on mortgages and shares	780,279 76
Investment certificates	1,052,887 14	Interest paid	2,020 81
Interest	188,086 53	Dividends on guarantee stock	28,209 57
Premiums	1,589 07	Investment certificates, principal	756,430 29
Loans repaid	505,597 80	Investment certificates, dividends	49,987 08
Overdrafts and bills payable	178,750 00	Advances, ledger accounts	9,190 22
Advances repaid, ledger accounts	11,079 59	Real estate acquired	98,212 07
Real estate sold	32,591 66	Bonds purchased	26,400 00
Bonds sold	26,400 00	Salaries	14,323 71
Rents	440 00	Taxes	2,578 92
All other receipts	300 83	Other expenses	21,469 40
		All other disbursements	2,972 29
		Balance, cash in office and bank	68,306 78
Total receipts	\$2,055,380 90	Total disbursements	\$2,055,380 90

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

SAN JOSE.

HOME OWNERS BUILDING AND LOAN ASSOCIATION.

P. O. address, 70-76 W. San Antonio Street, San Jose.

(Incorporated August 21, 1919.)

ROLEY S. KOOSER, Secretary.

R. O. SUMMERS, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 85.

No. of shares, 398.

Assets.		Liabilities.	
Loans, on definite contract	\$47,998 59	Guarantee stock, capital	\$10,000 00
Arrearages, on shares	747 50	Guarantee stock, surplus	
Cash, in office	224 91	reserve	300 00
Furniture and fixtures	61 50	Installment shares, dues	149 00
Advances, ledger accounts	6 00	Investment certificates, principal	36,185 17
		Overdrafts and bills payable	219 02
		Reserve and undivided profits	2,069 47
		Loans due and incomplete	94 84
		Sundry ledger accounts	21 00
Total assets	\$49,038 50	Total liabilities	\$49,038 50

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$941 85	Overdrafts and bills payable	\$7,438 99
Installment shares, dues	99 00	Loans on mortgages and shares	21,273 33
Investment certificates	23,423 36	Interest paid	26 47
Interest	4,481 57	Dividends on guarantee stock	510 00
Fees	30 35	Investment certificates, principal	13,946 03
Loans repaid	11,796 53	Investment certificates, dividends	2,059 65
Overdrafts and bills payable	5,958 01	Advances, ledger accounts	193 85
All other receipts	36 00	Salaries	720 00
		Other expenses	373 44
		Balance, cash in office and bank	224 91
Total receipts	\$46,766 67	Total disbursements	\$46,766 67

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

SAN JOSE.

**MUTUAL BUILDING AND LOAN ASSOCIATION OF SAN JOSE
AND COLLEGE PARK.**

P. O. address, 248 S. First Street, San Jose.

(Incorporated March 12, 1889.)

WILLARD B. RICE, Secretary.

GEO. E. GRAFT, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 7141.

No. of shares, 21,321.

Assets.		Liabilities.	
Loans, on definite contract, \$5,040,137.13; on shares, \$44,498.36; on contract sales, \$36,784.70 -----	\$5,121,420 19	Installment shares, dues ----	\$1,956,560 11
Arrearages, on interest -----	1,989 25	Installment shares, profits --	107,603 69
Cash, in office, \$85; in bank, \$126,025.96 -----	126,110 96	Paid-up and prepaid shares, capital -----	2,306,865 00
Real estate, owned, office building -----	80,000 00	Paid-up and prepaid shares, dividends -----	136,290 79
Furniture and fixtures -----	6,379 50	Investment certificates, prin- cipal -----	405,636 79
Bonds owned -----	76,972 68	Investment certificates, divi- dends -----	9,472 76
Other assets -----	978 26	Overdrafts and bills payable	25,000 00
		Reserve and undivided profits -----	200,157 74
		Loans due and incomplete --	263,391 35
		Sundry ledger accounts ----	2,872 61
Total assets -----	\$5,413,850 84	Total liabilities -----	\$5,413,850 84

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report ---	\$148,465 78	Overdrafts and bills payable	\$647,500 00
Installment shares, dues -----	1,550,590 45	Loans on mortgages and shares -----	2,772,071 10
Paid-up and prepaid shares, dues -----	806,777 03	Interest paid -----	2,355 51
Investment certificates -----	825,403 75	Dues repaid, installment shares -----	648,842 78
Interest -----	392,935 80	Profits repaid, installment shares -----	8,891 14
Fines -----	2,107 80	Paid-up and prepaid shares, capital -----	529,012 03
Loans repaid -----	1,519,586 34	Paid-up and prepaid shares, dividends -----	194,001 70
Overdrafts and bills payable	515,000 00	Investment certificates, prin- cipal -----	760,512 08
Advances repaid, ledger ac- counts -----	3,664 02	Investment certificates, divi- dends -----	16,607 05
Bonds sold -----	91,434 73	Real estate acquired, office building -----	15,850 86
All other receipts -----	84,035 27	Bonds purchased -----	163,328 71
		Salaries -----	30,488 51
		Taxes -----	3,176 26
		Other expenses -----	17,313 42
		All other disbursements ---	4,023 86
		Balance, cash in office and bank -----	126,025 96
Total receipts -----	\$5,940,000 97	Total disbursements ---	\$5,940,000 97

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

SAN JOSE.

NUCLEUS BUILDING AND LOAN ASSOCIATION.

P. O. address, 12 N. First Street, San Jose.

(Incorporated March 28, 1889.)

C. H. JOHNSON, Secretary.

LOUIS SONNIKSEN, President.

Fiscal year ended April 3, 1924.

No. of series, none.

No. of members and investors, 1360.

No. of shares, 15,897.

Assets.		Liabilities.	
Loans, on definite contract	\$1,236,416 68	Installment shares, dues	\$1,133,353 26
Cash, in office, \$4,561.94;		Installment shares, profits	102,869 79
in bank, \$52,267.89	56,829 83	Paid-up and prepaid shares,	
Furniture and fixtures	566 70	capital	2,200 00
Advances, ledger accounts	36 25	Reserve and undivided	
Bonds owned	27,600 00	profits	31,273 60
		Loans due and incomplete	51,752 81
Total assets	\$1,321,449 46	Total liabilities	\$1,321,449 46

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$36,555 39	Loans on mortgages and	
Installment shares, dues	795,857 55	shares	\$594,715 59
Interest	86,847 24	Dues repaid, installment	
Loans repaid	361,209 66	shares	564,860 60
Advances repaid, ledger ac-		Profits repaid, installment	
counts	40 00	shares	52,057 61
Bonds sold	16,392 20	Paid-up and prepaid shares,	
		capital	1,000 00
		Paid-up and prepaid shares,	
		dividends	110 00
		Bonds purchased	15,292 20
		Salaries	7,730 00
		Taxes	977 04
		Other expenses	2,962 47
		All other disbursements	366 70
		Balance, cash in office and	
		bank	56,829 83
Total receipts	\$1,296,902 04	Total disbursements	\$1,296,902 04

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

SAN JOSE.

SAN JOSE BUILDING AND LOAN ASSOCIATION.

P. O. address, 81 W. Santa Clara Street, San Jose.

(Incorporated January 30, 1885.)

ALLEN RUDOLPH, Secretary.

V. KOCH, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 3048.

No. of shares, 42,595.

Assets.		Liabilities.	
Loans, on mortgages, \$205.-		Installment shares, dues.....	\$2,813,691 92
238.44; on definite contract, \$3,226,474.16; on contract sales, \$2,723.77	\$3,434,436 37	Installment shares, profits.....	259,139 59
Arrearages, on interest, \$11.-		Investment certificates, principal.....	136,450 00
128.08; on fines, \$337.23	11,465 31	Investment certificates, dividends.....	2,410 73
Cash, in office, \$7,294.09; in bank, \$110,001.72	117,895 81	Overdrafts and bills payable.....	20,000 00
Real estate, owned (office building).....	47,500 00	Reserve and undivided profits.....	129,798 83
Furniture and fixtures.....	3,000 00	Loans due and incomplete.....	303,553 69
Advances, ledger accounts.....	4,422 92	Sundry ledger accounts.....	3,320 39
Bonds owned.....	49,634 33		
Other assets.....	10 41		
Total assets.....	\$3,668,365 15	Total liabilities.....	\$3,668,365 15

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report.....	\$104,918 16	Loans on mortgages and shares.....	\$1,683,100 01
Installment shares, dues.....	1,326,501 02	Interest paid.....	1,198 94
Investment certificates.....	438,103 25	Dues repaid, installment shares.....	575,024 63
Interest.....	237,671 49	Profits repaid, installment shares.....	68,601 25
Premiums, commissions.....	4,336 31	Investment certificates, principal.....	413,038 25
Fines.....	1,749 32	Investment certificates, dividends.....	4,518 73
Loans repaid.....	\$17,559 59	Advances, ledger accounts.....	59,301 28
Overdrafts and bills payable	20,000 00	Real estate acquired.....	32,500 00
Advances repaid, ledger accounts.....	56,374 30	Bonds purchased.....	202,414 33
Bonds sold.....	273,930 00	Salaries.....	19,244 00
Rents.....	490 00	Taxes.....	2,726 40
All other receipts, office fixtures, etc.....	350 00	Other expenses.....	7,087 04
		All other disbursements, office fixtures, etc.....	5,332 77
		Balance, cash in office and bank.....	117,895 81
Total receipts.....	\$3,281,983 44	Total disbursements.....	\$3,281,983 44

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

SAN LUIS OBISPO.

SAN LUIS BUILDING AND LOAN ASSOCIATION.

P. O. address, 792 Monterey Street, San Luis Obispo.

(Incorporated March 1, 1888.)

M. LEWIN, Secretary.

BENJ. BROOKS, President.

Fiscal year ended March 1, 1924.

No. of series, 22.

No. of members and investors, 456.

No. of shares, 6963.

Assets.		Liabilities.	
Loans, on mortgages, \$505,825; on shares, \$7,275 -----	\$513,100 00	Installment shares, dues -----	\$279,822 00
Arrearages, on shares, \$437; on interest, \$623.87; on fines, \$209.37 -----	1,270 24	Installment shares, profits ---	69,995 60
Cash, in bank -----	7,365 76	Paid-up and prepaid shares, capital -----	154,600 00
Furniture and fixtures -----	875 00	Paid-up and prepaid shares, dividends -----	896 12
Advances, ledger accounts ---	130 00	Advance payments -----	10,332 00
		Reserve and undivided profits	5,900 00
		Loans due and incomplete ---	1,100 00
		Sundry ledger accounts -----	95 28
Total assets -----	\$522,741 00	Total liabilities -----	\$522,741 00

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report ---	\$2,649 03	Loans on mortgages and shares -----	\$133,085 52
Installment shares, dues ---	75,445 50	Interest paid -----	621 22
Paid-up and prepaid shares, dues -----	60,600 00	Dues repaid, installment shares -----	71,967 50
Interest -----	40,908 18	Profits repaid, installment shares -----	28,920 48
Fines -----	454 23	Paid-up and prepaid shares, capital -----	4,200 00
Fees -----	173 32	Paid-up and prepaid shares, dividends -----	8,408 14
Loans repaid -----	\$2,100 00	Advances, ledger accounts ---	379 50
Advances repaid, ledger ac- counts -----	281 65	Salaries -----	6,615 29
		Taxes -----	461 06
		Other expenses -----	587 44
		Balance, cash in office and bank -----	7,365 76
Total receipts -----	\$262,611 91	Total disbursements ---	\$262,611 91

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
27 -----	120	\$120 00	\$173 08	\$173 08
29 -----	108	108 00	150 13	150 13
31 -----	96	96 00	128 55	122 04
33 -----	84	84 00	108 49	101 75
35 -----	72	72 00	89 39	83 30
37 -----	60	60 00	72 10	66 95
39 -----	48	48 00	55 37	51 69
41 -----	36	36 00	40 04	38 02
43 -----	24	24 00	25 74	24 87
45 -----	12	12 00	12 45	12 23

SAN MATEO.

PENINSULA BUILDING AND LOAN ASSOCIATION.

P. O. address, 220 Second Avenue, San Mateo.

(Incorporated November 28, 1922.)

E. S. IRVING, Secretary.

P. A. OLIVER, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 89.

No. of shares, 1234.

Assets.		Liabilities.	
Loans, on definite contract	\$62,174 04	Guarantee stock, capital	\$30,000 00
Cash, in office, \$51.04; in bank, \$2,487.28	2,538 32	Guarantee stock, surplus reserve	2,000 00
Furniture and fixtures	587 92	Installment shares, dues	6,001 00
Advances, ledger accounts	9 56	Installment shares, profits	149 40
		Investment certificates, principal	6,200 96
		Investment certificates, dividends	1 11
		Overdrafts and bills payable	3,000 00
		Reserve and undivided profits	2,266 49
		Loans due and incomplete	15,077 80
		Sundry ledger accounts	4 08
Total assets	\$65,309 84	Total liabilities	\$65,309 84

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$30,000 00	Overdrafts and bills payable	\$4,000 00
Installment shares, dues	6,844 00	Loans on mortgages and shares	48,572 20
Investment certificates	8,209 96	Interest paid	51 37
Interest	2,130 62	Dues repaid, installment shares	243 00
Premiums, guarantee stock	3,630 00	Investment certificates, principal	2,000 00
Fees	223 50	Investment certificates, dividends	183 22
Loans repaid	1,475 96	Advances, ledger accounts	15 04
Overdrafts and bills payable	7,000 00	Purchased, furniture and fixtures	587 92
Advances repaid, ledger accounts	5 48	Taxes	22 00
All other receipts	43 04	Other expenses	1,310 53
		All other disbursements	38 96
		Balance, cash in office and bank	2,538 32
Total receipts	\$59,562 56	Total disbursements	\$59,562 56

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

SAN MATEO.

SAN MATEO MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 318 B Street, San Mateo.

(Incorporated June 2, 1896.)

J. B. GORDON, Secretary.

WM. F. TURNBULL, President.

Fiscal year ended December 31, 1923.

No. of series, 40.

No. of members and investors, 286.

No. of shares, 3250.

Assets.		Liabilities.	
Loans, on mortgages, \$255,-		Installment shares, dues	\$91,272 00
005; on shares, \$925-----	\$255,930 00	Installment shares, profits	17,702 46
Arrearages, on shares,		Paid-up and prepaid shares,	
\$4,786; on interest,		capital	69,400 00
\$3,760.36; on fines, \$179.10	8,725 46	Paid-up and prepaid shares,	
Cash, in bank-----	8,175 35	dividends	1,943 18
Furniture and fixtures-----	190 75	Advance payments	487 15
Advances, ledger accounts---	858 71	Overdrafts and bills payable	69,725 00
		Reserve and undivided profits	7,504 02
		Loans due and incomplete---	15,273 27
		Sundry ledger accounts-----	288 79
		All other liabilities, accrued	
		interest, etc.-----	284 40
Total assets-----	\$273,880 27	Total liabilities-----	\$273,880 27

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$10,124 87	Overdrafts and bills payable	\$35,575 00
Installment shares, dues-----	30,904 00	Loans on mortgages and	
Paid-up and prepaid shares,		shares	117,657 78
dues-----	31,200 00	Interest paid-----	1,997 05
Interest-----	15,229 98	Dues repaid, installment	
Fines-----	265 70	shares-----	16,667 09
Fees-----	217 30	Profits repaid, installment	
Loans repaid-----	47,800 00	shares-----	4,027 10
Overdrafts and bills payable	66,550 00	Paid-up and prepaid shares,	
Advances repaid, ledger ac-		capital-----	12,200 00
counts-----	673 81	Paid-up and prepaid shares,	
Real estate sold-----	300 00	dividends-----	3,084 13
Bonds sold, war savings		Advances, ledger accounts---	981 76
stamps-----	300 00	Salaries-----	2,136 90
		Taxes-----	156 37
		Other expenses-----	908 12
		Balance, cash in office and	
		bank-----	8,175 35
Total receipts-----	\$203,565 66	Total disbursements-----	\$203,565 66

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
71-----	120	\$120 00	\$171 14	\$167 72
75-----	108	108 00	148 46	145 49
79-----	96	96 00	127 27	124 72
83-----	84	84 00	107 45	105 30
87-----	72	72 00	88 93	87 15
91-----	60	60 00	71 57	70 14
95-----	48	48 00	55 30	54 19
99-----	36	36 00	40 05	39 25
103-----	24	24 00	25 78	25 27
107-----	12	12 00	12 45	12 20

SAN RAFAEL.

MARIN COUNTY MUTUAL BUILDING AND LOAN
ASSOCIATION.

P. O. Address, 713 Fourth Street, San Rafael.

(Incorporated July 19, 1886.)

L. A. LANCEL, Secretary.

GEO. M. DODGE, President.

Fiscal year ended July 31, 1923.

No. of series, 16.

No. of members and investors, 285.

No. of shares, 4882.

Assets.		Liabilities.	
Loans, on mortgages.....	\$177,600 00	Installment shares, dues....	\$147,846 00
Arrearages, on shares, \$130; on interest, \$180; on fines, \$15.50	325 50	Installment shares, profits....	27,051 21
Cash, in bank.....	3,554 34	Advance payments	80 00
Total assets	\$181,479 84	Reserve and undivided profits	6,502 63
		Total liabilities	\$181,479 84

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report....	\$10,232 59	Loans on mortgages and shares	\$59,600 00
Installment shares, dues....	59,867 00	Dues repaid, installment shares	42,960 00
Interest	15,141 88	Profits repaid, installment shares	9,501 05
Fines	101 67	Salaries	1,560 00
Fees	143 00	Taxes	215 61
Loans repaid	29,800 00	Other expenses	447 14
Real estate sold.....	2,552 00	Balance, cash in office and bank	3,554 34
Total receipts	\$117,838 14	Total disbursements....	\$117,838 14

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
41.....	114	\$114 00	\$187 34	\$183 67
43.....	102	102 00	150 70	148 26
44.....	96	96 00	138 34	134 11
46.....	84	84 00	115 30	109 04
47.....	78	78 00	104 53	97 90
50.....	60	60 00	74 86	68 92
52.....	48	48 00	57 36	52 68
54.....	36	36 00	41 32	38 66
56.....	24	24 00	26 36	25 18
58.....	12	12 00	12 62	12 31

SANTA ANA.

HOME MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 115 W. Fourth Street, Santa Ana.

(Incorporated April 1, 1893.)

O. M. ROBBINS, Secretary.

P. G. BEISSEL, President.

Fiscal year ended December 31, 1923.

No. of series, 29.

No. of members and investors, 2484.

No. of shares, 9380.

Assets.		Liabilities.	
Loans, on mortgages, \$32.-625; on definite contract, \$1,282,441.58; on shares, \$28,891	\$1,343,957 58	Installment shares, dues	\$363,418 50
Arrearages, on shares	825 00	Installment shares, profits	82,340 04
Cash, in bank	13,936 22	Investment certificates, principal	754,243 00
Real estate, owned, office building	17,022 08	Advance payments	492 50
Furniture and fixtures	295 75	Overdrafts and bills payable	70,000 00
		Reserve and undivided profits	48,074 51
		Loans due and incomplete	57,418 08
		All other liabilities	50 00
Total assets	\$1,376,036 63	Total liabilities	\$1,376,036 63

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$39,748 52	Loans on mortgages and shares	\$650,810 92
Installment shares, dues	107,269 00	Dues repaid, installment shares	58,256 50
Investment certificates	412,670 00	Profits repaid, installment shares	25,884 63
Interest	90,520 25	Investment certificates, principal	280,435 00
Loans repaid	413,839 99	Investment certificates, dividends	40,228 27
Overdrafts and bills payable	20,000 00	Advances, ledger accounts	65 00
Advances repaid, ledger accounts	65 00	Real estate acquired, office building	404 55
Rents	2,210 00	Salaries	8,050 00
		Taxes	1,464 68
		Other expenses	6,492 24
		All other disbursements	294 75
		Balance, cash in office and bank	13,936 22
Total receipts	\$1,086,322 76	Total disbursements	\$1,086,322 76

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
34	120	\$120 00	\$174 09	\$174 09
36	108	108 00	150 73	150 73
38	96	96 00	128 95	128 95
40	84	84 00	108 63	108 63
42	72	72 00	89 68	89 68
44	60	60 00	72 01	72 01
46	48	48 00	55 53	55 53
48	36	36 00	40 16	40 16
52	24	24 00	25 83	24 91
56	12	12 00	12 46	12 23

SANTA ANA.

SANTA ANA BUILDING AND LOAN ASSOCIATION.

P. O. address, 111 W. Third Street, Santa Ana.

(Incorporated March 30, 1923.)

COTTON MATHER, Secretary.

L. L. LOSTUTTER, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 238.

No. of shares, 1458.

Assets.		Liabilities.	
Loans, on mortgages-----	\$130,800 00	Guarantee stock, capital----	\$111,900 00
Arrearages, on shares-----	190 00	Guarantee stock, surplus reserve -----	1,700 00
Cash, in office, \$747.32; in bank, \$1,897.84 -----	2,645 16	Installment shares, dues-----	1,008 00
Furniture and fixtures-----	1,250 82	Installment shares, profits----	22 99
		Investment certificates, principal -----	10,223 37
		Investment certificates, dividends -----	134 98
		Advance payments -----	474 00
		Reserve and undivided profits -----	82 19
		Loans due and incomplete----	5,590 35
		Sundry ledger accounts-----	9 31
		All other liabilities, dividends unpaid -----	3,740 79
Total assets -----	\$134,885 98	Total liabilities -----	\$134,885 98

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock -----	\$111,900 00	Loans on mortgages and shares -----	\$127,955 48
Installment shares, dues-----	1,412 00	Dues repaid, installment shares -----	120 00
Investment certificates -----	10,379 42	Profits repaid, installment shares -----	61
Interest -----	5,744 65	Investment certificates, principal -----	156 05
Loans repaid -----	2,745 83	Investment certificates, dividends -----	3 00
Advances repaid, ledger accounts -----	9 31	Other expenses -----	1,385 59
All other receipts, bonus, etc. -----	1,325 50	All other disbursements, office fixtures -----	1,250 82
Total receipts -----	\$133,516 71	Balance, cash in office and bank -----	2,645 16
		Total disbursements. ---	\$133,516 71

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, $7\frac{1}{2}$ per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus 6 per cent.

SANTA BARBARA.
LOAN AND BUILDING ASSOCIATION.

P. O. address, 816 State Street, Santa Barbara.

(Incorporated May 23, 1887.)

J. M. ABBOTT, Secretary.

HENRY L. STAMBACH, President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 1700.

No. of shares, 16,281.

Assets.		Liabilities.	
Loans, on mortgages, \$1-793,306.51; on definite contract, \$4,228.70; on shares, \$1,610	\$1,799,145 21	Guarantee stock, capital	\$36,000 00
Arrearages, on interest	1,460 71	Guarantee stock, surplus reserve	11,700 00
Cash, in office, \$2,177.33; in bank, \$14,301.23	16,478 56	Installment shares, dues	476,959 57
Real estate, owned, office building	29,673 87	Installment shares, profits	40,540 10
Furniture and fixtures	100 00	Paid-up and prepaid shares, capital	564,900 00
Advances, ledger accounts	469 21	Paid-up and prepaid shares, dividends	5,239 65
		Investment certificates, principal	624,150 00
		Investment certificates, dividends	7,173 79
		Advance payments	541 31
		Reserve and undivided profits	24,600 10
		Loans due and incomplete	48,303 83
		Sundry ledger accounts	1,159 12
Total assets	\$1,847,327 56	Total liabilities	\$1,847,327 56

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$16,791 50	Overdrafts and bills payable	\$115,000 00
Guarantee stock	37,800 00	Loans on mortgages and shares	657,237 10
Installment shares, dues	300,320 26	Interest paid	800 14
Paid-up and prepaid shares, dues	26,800 00	Dividends on guarantee stock	2,700 00
Investment certificates	377,850 00	Dues repaid, installment shares	122,146 53
Interest	113,155 04	Profits repaid, installment shares	14,992 72
Fines	11 75	Paid-up and prepaid shares, capital	69,690 00
Fees	105 30	Paid-up and prepaid shares, dividends	35,698 25
Loans repaid	239,478 27	Investment certificates, principal	77,600 00
Overdrafts and bills payable	65,000 00	Investment certificates, dividends	24,219 55
Advances repaid, ledger accounts	19,222 34	Advances, ledger accounts	18,168 99
Rents	798 35	Real estate acquired	31,173 87
		Salaries	5,607 00
		Taxes	1,226 00
		Other expenses	3,357 25
		All other disbursements	1,317 85
		Balance, cash in office and bank	16,478 56
Total receipts	\$1,197,332 81	Total disbursements	\$1,197,332 81

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

SANTA BARBARA.

SANTA BARBARA MUTUAL BUILDING AND LOAN
ASSOCIATION.

P. O. address, care County National Bank Building, Santa Barbara.

(Incorporated May 1, 1901.)

LLOYD I. TILTON, Secretary.

C. A. EDWARDS, President.

Fiscal year ended February 29, 1924.

No. of series, none.

No. of members and investors, 2304.

No. of shares, 57,020.

Assets.		Liabilities.	
Loans, on mortgages, \$2,-		Guarantee stock, capital---	\$91,500 00
291,561.19; on contract		Guarantee stock, surplus	
sales, \$3,542.68	\$2,295,103 87	reserve	48,263 32
Arrearages, on interest	3,150 00	Installment shares, dues	1,942,666 56
Cash, in office, \$25; in bank,		Installment shares, profits	256,427 62
\$45,340.21	45,365 21	Reserve and undivided	
Real estate, owned, office		profits	23,004 22
building	36,500 00	Loans due and incomplete	30,632 90
Furniture and fixtures	13 55	Sundry ledger accounts	300 00
Advances, ledger accounts	1,565 75	All other liabilities, guar-	
Bonds owned	15,647 76	antee stock dividends	
		unpaid	4,551 52
Total assets	\$2,397,346 14	Total liabilities	\$2,397,346 14

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$58,020 29	Overdrafts and bills payable	\$193,500 00
Guarantee stock	3,600 00	Loans on mortgages and	
Installment shares, dues	1,686,715 60	shares	1,163,969 74
Interest	163,184 57	Interest paid	2,125 19
Fines	3 54	Dividends on guarantee	
Loans repaid	\$37,577 50	stock	7,934 06
Overdrafts and bills payable	193,500 00	Dues repaid, installment	
Advances repaid, ledger ac-		shares	1,420,896 43
counts	2,940 44	Profits repaid, installment	
Bonds sold	1,000 00	shares	62,042 40
Rents	942 23	Advances, ledger accounts	2,269 42
All other receipts	1,288 50	Real estate acquired	36,500 00
		Salaries	7,947 40
		Taxes	1,985 12
		Other expenses	3,833 61
		All other disbursements	404 09
		Balance, cash in office and	
		bank	45,365 21
Total receipts	\$2,948,772 67	Total disbursements	\$2,948,772 67

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

SANTA CLARA.

SANTA CLARA BUILDING AND LOAN ASSOCIATION.

P. O. address, 1129 Franklin Street, Santa Clara.

(Incorporated March 19, 1889.)

F. O. ROLL, Secretary.

J. B. O'BRIEN, President.

Fiscal year ended March 31, 1924.

No. of series, 18.

No. of members and investors, 281.

No. of shares, 2176.

Assets.		Liabilities.	
Loans, on mortgages, \$45,- 600; on definite contract, \$219,032.83; on shares, \$1,275; on contract sales, \$765.43 -----	\$266,673 26	Installment shares, dues -----	\$136,553 00
Arrearages, on shares, \$1,630.25; on interest, \$2,476.98; on fines, \$3.55 -----	4,110 78	Installment shares, profits --	43,636 43
Cash, in bank -----	4,785 20	Paid-up and prepaid shares, capital -----	35,950 00
Advances, ledger accounts ---	94 95	Paid-up and prepaid shares, dividends -----	427 50
		Advance payments -----	105 20
		Overdrafts and bills payable --	30,000 00
		Reserve and undivided profits	24,002 06
		Loans due and incomplete ---	3,000 00
		Sundry ledger accounts -----	1,390 00
Total assets -----	\$275,664 19	Total liabilities -----	\$275,664 19

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report ---	\$8,483 79	Loans on mortgages and shares -----	\$87,250 75
Installment shares, dues ---	25,191 00	Interest paid -----	1,445 72
Paid-up and prepaid shares, dues -----	8,650 00	Dues repaid, installment shares -----	31,472 50
Interest -----	21,053 38	Profits repaid, installment shares -----	13,938 64
Fines -----	87 75	Paid-up and prepaid shares, capital -----	10,200 00
Loans repaid -----	70,471 61	Paid-up and prepaid shares, dividends -----	1,854 96
Overdrafts and bills payable --	20,000 00	Advances, ledger accounts ---	212 00
Advances repaid, ledger ac- counts -----	67 05	Salaries -----	1,920 00
		Taxes -----	491 33
		Other expenses -----	433 48
		Balance, cash in office and bank -----	4,785 20
Total receipts -----	\$154,004 58	Total disbursements ---	\$154,004 58

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
35 -----	120	\$120 00	\$172 23	\$172 23
37 -----	108	108 00	149 00	149 00
39 -----	96	96 00	127 46	126 50
41 -----	84	84 00	107 45	106 50
43 -----	72	72 00	88 82	87 50
45 -----	60	60 00	71 41	70 00
46 -----	48	48 00	55 13	52 50
47 -----	36	36 00	39 92	38 00
48 -----	24	24 00	25 70	25 00
49 -----	12	12 00	12 42	12 25

SANTA CRUZ.

SANTA CRUZ COUNTY BUILDING AND LOAN ASSOCIATION.

P. O. address, 105 Pacific Avenue, Santa Cruz.

(Incorporated May 20, 1908.)

HARRY E. MURRAY, Secretary.

M. J. GATES, President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 382.

No. of shares, 2956.

Assets.		Liabilities.	
Loans, on mortgages, \$5,000; on definite contract.		Guarantee stock, capital.	\$25,000 00
\$396,464.85	\$401,464 85	Guarantee stock, surplus reserve	4,144 35
Cash, in office	25 00	Installment shares, dues	1,386 50
Furniture and fixtures	198 50	Installment shares, profits	167 37
Advances, ledger accounts	60 20	Paid-up and prepaid shares, capital	270,600 00
Other assets	235 45	Investment certificates, prin- cipal	41,427 85
		Investment certificates, divi- dends	2,071 38
		Overdrafts and bills payable	28,516 09
		Reserve and undivided profits	4,493 92
		Loans due and incomplete	23,550 00
		Sundry ledger accounts	76 45
		All other liabilities, unearned premiums	550 09
Total assets	\$401,984 00	Total liabilities	\$401,984 00

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$25 00	Overdrafts and bills payable	\$72,583 51
Installment shares, dues	1,019 50	Loans on mortgages and shares	199,888 14
Paid-up and prepaid shares, dues	185,200 00	Interest paid	748 72
Investment certificates	48,791 69	Dividends on guarantee stock	2,000 00
Interest	26,218 49	Dues repaid, installment shares	1,093 00
Premiums	612 77	Paid-up and prepaid shares, capital	76,700 00
Loans repaid	69,021 03	Paid-up and prepaid shares, dividends	13,896 35
Overdrafts and bills payable	68,016 09	Investment certificates, prin- cipal	26,265 81
Advances repaid, ledger ac- counts	749 00	Investment certificates, divi- dends	202 96
All other receipts	7,320 90	Advances, ledger accounts	550 05
		Salaries	4,290 50
		Taxes	250 62
		Other expenses	971 72
		All other disbursements	7,509 09
		Balance, cash in office and bank	25 00
Total receipts	\$406,984 47	Total disbursements	\$406,984 47

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

SANTA MONICA.

BAY CITIES GUARANTY BUILDING-LOAN ASSOCIATION.

P. O. address, 221 Santa Monica Boulevard, Santa Monica.

(Incorporated May 27, 1921.)

J. D. RISHELL, Secretary.

P. J. DUDLEY, President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 1419.

No. of shares, 5897.

Assets.		Liabilities.	
Loans, on mortgages, \$313.-		Guarantee stock, capital----	\$55,390 00
183.93; on shares, \$2,635;		Guarantee stock, surplus	
on contract sales, \$24,300--	\$340,118 93	reserve -----	5,000 00
Arrearages, on interest-----	312 81	Installment shares, dues-----	36,314 76
Cash, in office, \$150; in bank,		Installment shares, profits---	1,676 37
\$3,627.76 -----	3,777 76	Investment certificates, prin-	
Real estate, owned-----	3,651 72	cipal -----	183,717 85
Furniture and fixtures-----	4,500 00	Investment certificates, divi-	
Advances, ledger accounts---	4,020 25	dends -----	375 20
Other assets -----	1,500 00	Advance payments -----	1,590 44
		Overdrafts and bills payable--	45,553 97
		Reserve and undivided profits	338 16
		Loans due and incomplete---	18,894 61
		Sundry ledger accounts-----	5,952 99
		All other liabilities, escrows--	3,077 12
Total assets -----	\$357,881 47	Total liabilities -----	\$357,881 47

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$6,343 03	Overdrafts and bills payable--	\$62,500 00
Guarantee stock -----	18,540 00	Loans on mortgages and	
Installment shares, dues-----	59,641 40	shares -----	250,123 58
Investment certificates -----	250,833 83	Interest paid -----	2,866 47
Interest -----	20,278 31	Dividends on guarantee stock	3,557 33
Premiums -----	2,500 60	Dues repaid, installment	
Fines -----	8 56	shares -----	37,467 30
Fees -----	532 56	Profits repaid, installment	
Loans repaid -----	46,681 07	shares -----	1,370 90
Overdrafts and bills payable--	65,500 00	Investment certificates, prin-	
Advances repaid, ledger ac-		cipal -----	105,913 22
counts -----	14,122 51	Investment certificates, divi-	
Rents -----	286 55	dends -----	4,476 81
		Real estate acquired-----	3,651 72
		Salaries -----	260 00
		Taxes -----	133 35
		Other expenses -----	9,169 32
		Balance, cash in office and	
		bank -----	3,777 76
Total receipts -----	\$485,267 76	Total disbursements----	\$485,267 76

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

SANTA PAULA.

SANTA PAULA BUILDING AND LOAN ASSOCIATION.

P. O. address, 109 Mill Street, Santa Paula.

(Incorporated April 21, 1890.)

H. H. YOUNGKEN, Secretary.

D. W. MOTT, President.

Fiscal year ended May 17, 1924.

No. of series, 18.

No. of members and investors, 562.

No. of shares, 15,255.

Assets.		Liabilities.	
Loans, on mortgages,		Installment shares, dues...	\$433,505 40
\$1,124,700: on shares,		Installment shares, profits...	74,496 47
\$13,700	\$1,138,400 00	Investment notes, principal...	508,375 00
Arrearages, on shares,		Investment notes, dividends...	9,600 00
\$4,017.30: on interest,		Advance payments	2,413 70
\$3,081.88: on fines,		Overdrafts and bills payable	42,000 00
\$302.32	7,401 50	Reserve and undivided	
Cash, in bank	29,674 24	profits	35,000 00
Furniture and fixtures	2,797 12	Loans due and incomplete...	75,978 68
Advances, ledger accounts...	6,239 96	Sundry ledger accounts,	
Bonds owned	1,093 43	escrows	4,266 68
Other assets	29 68		
Total assets	\$1,185,635 93	Total liabilities	\$1,185,635 93

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report...	\$26,220 10	Overdrafts and bills payable	\$29,000 00
Installment shares, dues...	154,409 10	Loans on mortgages and	
Investment notes	153,900 00	shares	249,639 38
Interest	92,220 75	Interest paid	6,831 41
Fines	339 85	Dues repaid, installment	
Fees	298 00	shares	73,516 35
Loans repaid	124,300 00	Profits repaid, installment	
Overdrafts and bills payable	42,000 00	shares	16,154 65
Advances repaid, ledger ac-		Investment notes, principal...	141,950 00
counts	1,445 56	Investment notes, dividends	30,155 00
Bonds sold	326 96	Advances, ledger accounts...	4,019 46
All other receipts, escrows...	48,546 66	Salaries	9,026 00
		Taxes	576 40
		Other expenses	5,118 07
		All other disbursements,	
		escrows, etc.	48,346 02
		Balance, cash in office and	
		bank	29,674 24
Total receipts	\$644,006 98	Total disbursements...	\$644,006 98

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
C. 29	72	\$72 00	\$91 84	\$90 85
30	60	60 00	73 42	72 08
31	48	48 00	56 40	54 74
32	36	36 00	40 64	39 34
33	24	24 00	26 04	25 50
34	12	12 00	12 52	12 38

SANTA ROSA.

SANTA ROSA BUILDING AND LOAN ASSOCIATION.

P. O. address, 629 Fourth Street, Santa Rosa.

(Incorporated October 3, 1888.)

C. D. BARNETT, Secretary.

D. P. ANDERSON, President.

Fiscal year ended October 31, 1923.

No. of series, 11.

No. of members and investors, 326.

No. of shares, 2569.

Assets.	Liabilities.
Loans, on definite contract, \$241,638.06; on shares, \$2,925 ----- \$244,563 06	Guarantee stock, capital..... \$10,000 00 Guarantee stock, surplus reserve ----- 5,040 07 Installment shares, dues..... 67,790 40 Installment shares, profits.... 17,697 17 Investment certificates, prin- cipal ----- 103,593 48 Advance payments ----- 94 32 Overdrafts and bills payable_ 30,688 89 Reserve and undivided profits 4,500 00 Loans due and incomplete... 5,158 73
Total assets ----- \$244,563 06	Total liabilities ----- \$244,563 06

Receipts for Fiscal Year.	Disbursements for Fiscal Year.
Balance from last report.... \$6,576 61 Installment shares, dues..... 15,615 60 Investment certificates ----- 107,514 03 Interest ----- 18,352 72 Fees ----- 73 00 Loans repaid ----- 106,306 40 Overdrafts and bills payable_ 67,188 89 Advances repaid, ledger ac- counts ----- 16 00	Overdrafts and bills payable_ \$36,500 00 Loans on mortgages and shares ----- 166,112 12 Interest paid ----- 1,046 24 Dividends on guarantee stock 2,000 00 Dues repaid, installment shares ----- 21,047 80 Profits repaid, installment shares ----- 7,431 48 Investment certificates, prin- cipal ----- 79,696 55 Investment certificates, divi- dends ----- 5,718 99 Advances, ledger accounts... 16 00 Salaries ----- 1,200 00 Taxes ----- 138 24 Other expenses ----- 735 83
Total receipts ----- \$321,643 25	Total disbursements ----- \$321,643 25

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
26-----	120	\$120 00	\$167 61	\$160 50
27-----	108	108 00	145 72	139 50
28-----	96	96 00	125 16	120 00
29-----	84	84 00	105 86	101 64
30-----	72	72 00	87 74	84 42
31-----	60	60 00	70 72	68 25
32-----	48	48 00	54 74	53 04
33-----	36	36 00	39 74	38 70
34-----	24	24 00	25 65	25 14
35-----	12	12 00	12 42	12 30

SAUSALITO.

SAUSALITO MUTUAL LOAN ASSOCIATION.

P. O. address, care Bank of Sausalito, Sausalito.

(Incorporated December 1, 1887.)

E. S. RAYBURN, Secretary.

C. O. SHARPE, President.

Fiscal year ended October 31, 1923.

No. of series, 11.

No. of members and investors, 105.

No. of shares, 956.

Assets.		Liabilities.	
Loans, on mortgages, \$4,200; on definite con- tract, \$24,247.04; on contract sales, \$2,599.38_	\$31,046 42	Installment shares, dues_	\$22,122 15
Arrearages, on shares, \$171; on interest, \$24_	195 00	Installment shares, profits_	3,751 18
Cash, in bank_	1,170 78	Overdrafts and bills payable_	3,000 00
Total assets_	\$32,412 20	Reserve and undivided profits	2,987 01
		Loans due and incomplete_	433 80
		Sundry ledger accounts_	94 06
		All other liabilities, delin- quent interest_	24 00
		Total liabilities_	\$32,412 20

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report_	\$3,754 68	Overdrafts and bills payable_	\$2,000 00
Installment shares, dues_	8,568 75	Loans on mortgages and shares_	17,716 20
Interest_	2,337 08	Interest paid_	204 62
Fines_	13 00	Dues repaid, installment shares_	9,531 25
Fees_	20 30	Profits repaid, installment shares_	2,227 68
Loans repaid_	14,220 57	Advances, ledger accounts_	371 41
Overdrafts and bills payable_	5,000 00	Salaries_	540 00
Advances repaid, ledger ac- counts_	24 00	Taxes_	31 00
All other receipts, sundry_	446 06	Other expenses_	137 04
Total receipts_	\$34,384 44	All other disbursements, sundry_	454 46
		Balance, cash in office and bank_	1,170 78
		Total disbursements_	\$34,384 44

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
32_	78	\$78 00	\$100 00	\$100 00
33_	72	72 00	92 25	92 25
35_	60	60 00	73 48	70 78
37_	48	48 00	56 53	54 07
39_	36	36 00	40 60	38 76
41_	24	24 00	26 00	25 00
43_	12	12 00	12 48	12 00

STOCKTON.

SAN JOAQUIN VALLEY BUILDING AND LOAN ASSOCIATION.

P. O. address, 11 S. Hunter Street, Stockton.

(Incorporated June 17, 1889.)

A. M. NOBLE, Secretary.

S. N. CROSS, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 6128.

No. of shares, 60,875.

Assets.		Liabilities.	
Loans, on mortgages-----	\$2,869,945 73	Installment shares, dues---	\$1,062,818 67
Cash, in bank-----	107,952 89	Installment shares, profits--	234,461 13
Real estate, owned-----	6,882 55	Paid-up and prepaid shares,	
Furniture and fixtures-----	564 90	capital -----	1,357,257 91
		Paid-up and prepaid shares,	
		dividends -----	174,890 77
		Reserve and undivided	
		profits -----	118,106 23
		Loans due and incomplete--	37,811 36
Total assets -----	\$2,985,346 07	Total liabilities -----	\$2,985,346 07

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report---	\$80,488 12	Overdrafts and bills payable	\$50,000 00
Installment shares, dues----	441,507 98	Loans on mortgages and	
Paid-up and prepaid shares,		shares -----	1,333,864 26
dues -----	691,464 49	Interest paid -----	792 07
Interest -----	198,312 77	Dues repaid, installment	
Fees -----	741 50	shares -----	253,159 37
Loans repaid -----	624,137 53	Profits repaid, installment	
Overdrafts and bills payable	50,000 00	shares -----	35,639 45
Advances repaid, ledger ac-		Paid-up and prepaid shares,	
counts -----	1,584 33	capital -----	255,634 89
Real estate sold -----	8,604 98	Paid-up and prepaid shares,	
All other receipts-----	10,447 28	dividends -----	29,334 35
		Advances, ledger accounts--	1,560 33
		Real estate acquired-----	15,776 67
		Salaries -----	13,286 00
		Taxes -----	2,119 29
		Other expenses -----	7,604 51
		All other disbursements----	564 90
		Balance, cash in office and	
		bank -----	107,952 89
Total receipts -----	\$2,107,288 98	Total disbursements---	\$2,107,288 98

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 7½ per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

STOCKTON.

SECURITY BUILDING AND LOAN ASSOCIATION.

P. O. address, 404 E. Market Street, Stockton.

(Incorporated October 25, 1912.)

F. W. WURSTER, Secretary.

CHAS. FINKBOHNER, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 2040.

No. of shares, 10,475.

Assets.		Liabilities.	
Loans, on definite contract,		Guarantee stock, capital---	\$100,000 00
\$1,879,584.76; on shares,		Guarantee stock, surplus	
\$5,325; on contract sales,		reserve -----	20,000 00
\$4,827.70 -----	\$1,889,737 46	Installment shares, dues----	81,192 28
Cash, in office, \$200; in		Installment shares, profits--	9,976 42
bank, \$20,942.68 -----	21,142 68	Paid-up and prepaid shares,	
Real estate, owned -----	20,075 59	capital -----	274,600 00
Furniture and fixtures -----	3,550 00	Investment certificates, prin-	
Advances, ledger accounts--	4,463 82	cipal -----	1,445,403 38
Bonds owned -----	64,752 75	Reserve and undivided	
Other assets -----	25 00	profits -----	5,889 94
		Loans due and incomplete--	57,584 04
		All other liabilities, unpaid	
		dividends, etc. -----	9,101 24
Total assets -----	\$2,003,747 30	Total liabilities -----	\$2,003,747 30

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report---	\$15,767 62	Overdrafts and bills payable	\$227,000 00
Installment shares, dues----	51,081 22	Loans on mortgages and	
Paid-up and prepaid shares,		shares -----	1,081,314 30
dues -----	34,050 00	Interest paid -----	1,952 83
Investment certificates -----	\$67,074 60	Dividends on guarantee	
Interest -----	152,861 27	stock -----	18,200 00
Loans repaid -----	539,405 34	Dues repaid, installment	
Overdrafts and bills payable	227,000 00	shares -----	42,859 49
Advances repaid, ledger ac-		Paid-up and prepaid shares,	
counts -----	5,847 60	capital -----	66,450 54
Real estate sold -----	30,164 11	Paid-up and prepaid shares,	
Bonds sold -----	149,970 86	dividends -----	15,627 26
Rents -----	572 54	Investment certificates, prin-	
All other receipts -----	2,510 12	cipal -----	398,040 74
		Investment certificates, divi-	
		dends -----	45,482 70
		Advances, ledger accounts--	7,609 78
		Real estate acquired -----	28,084 52
		Bonds purchased -----	87,171 53
		Salaries -----	13,890 00
		Taxes -----	2,577 45
		Other expenses -----	12,446 05
		All other disbursements----	6,455 32
		Balance, cash in office and	
		bank -----	21,142 68
Total receipts -----	\$2,076,305 28	Total disbursements----	\$2,076,305 28

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 7 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

STOCKTON.

STATE BUILDING AND LOAN ASSOCIATION.

P. O. address, 18 N. San Joaquin Street, Stockton.

(Incorporated November 10, 1922.)

HOWARD HAMMOND, Secretary.

FRANK L. WILLIAMS, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 809.

No. of shares, 740.

Assets.		Liabilities.	
Loans, on definite contract, \$600,991.39; on shares, \$200 -----	\$601,191 39	Guarantee stock, capital ---	\$74,000 00
Cash, in office, \$6,920.22; in bank, \$43,493.38 -----	50,413 70	Guarantee stock, surplus reserve -----	500 00
Furniture and fixtures -----	512 91	Investment certificates, prin- cipal -----	584,461 15
Advances, ledger accounts ---	844 93	Reserve and undivided profits	3,190 65
Bonds owned -----	20,900 00	Loans due and incomplete ---	32,187 38
Other assets, supplies and stamps -----	1,200 00	All other liabilities, suspense--	723 75
Total assets -----	\$675,062 93	Total liabilities -----	\$675,062 93

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock -----	\$74,000 00	Overdrafts and bills payable--	\$35,000 00
Investment certificates -----	670,706 73	Loans on mortgages and shares -----	675,337 62
Interest -----	31,496 59	Interest paid -----	935 43
Fees -----	204 00	Investment certificates, prin- cipal -----	106,245 58
Loans repaid -----	106,333 61	Investment certificates, divi- dends -----	20,269 75
Overdrafts and bills payable--	35,000 00	Advances, ledger accounts ---	3,294 06
Advances repaid, ledger ac- counts -----	2,449 13	Bonds purchased and war savings stamps -----	37,125 00
Bonds sold -----	15,650 00	Salaries -----	1,802 50
All other receipts -----	1,207 42	Taxes -----	121 88
Total receipts -----	\$937,047 48	Other expenses -----	4,255 13
		All other disbursements, office fixtures, etc. -----	2,246 83
		Balance, cash in office and bank -----	50,413 70
		Total disbursements ---	\$937,047 48

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

STOCKTON.

STOCKTON LAND, LOAN AND BUILDING ASSOCIATION.

P. O. address, 36 S. San Joaquin Street, Stockton.

(Incorporated January 3, 1887.)

CHAS. E. LITTLEHALE, Secretary.

C. M. JACKSON, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 1721.

No. of shares, 18,634.

Assets.		Liabilities.	
Loans, on mortgages,		Installment shares, dues	\$751,238 93
\$1,563,093.81; on shares,		Installment shares, profits	264,282 70
\$3,130.50; on contract		Paid-up and prepaid shares,	
sales, \$4,506.85	\$1,510,731 16	capital	384,100 00
Arrearages, on interest	2,650 25	Paid-up and prepaid shares,	
Cash, in office, \$2,520.22; in		dividends	19,233 58
bank, \$8,230.44	10,750 66	Overdrafts and bills payable	20,000 00
Real estate, owned	4,409 57	Reserve and undivided	
Furniture and fixtures	1,468 70	profits	77,953 59
Advances, ledger accounts	2,619 58	Loans due and incomplete	13,971 12
		Sundry ledger accounts	1,850 00
Total assets	\$1,532,629 92	Total liabilities	\$1,532,629 92

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$6,582 86	Overdrafts and bills payable	\$65,000 00
Installment shares, dues	222,306 78	Loans on mortgages and	
Paid-up and prepaid shares,		shares	484,516 55
dues	90,000 00	Interest paid	988 41
Interest	105,430 52	Dues repaid, installment	
Fees	356 05	shares	200,405 35
Loans repaid	428,600 79	Profits repaid, installment	
Overdrafts and bills payable	80,000 00	shares	73,574 34
Advances repaid, ledger ac-		Paid-up and prepaid shares,	
counts	2,358 66	capital	68,000 00
Real estate sold	4,629 56	Paid-up and prepaid shares,	
Rents	90 36	dividends	19,032 69
All other receipts, office		Advances, ledger accounts	2,693 83
fixtures, etc.	650 00	Real estate acquired	2,041 78
Total receipts	\$941,005 58	Salaries	7,430 00
		Taxes	1,579 16
		Other expenses	4,992 81
		Balance, cash in office and	
		bank	10,750 66
		Total disbursements	\$941,005 58

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, $6\frac{3}{4}$ per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

TIBURON.

NORTHWESTERN BUILDING AND LOAN ASSOCIATION.

P. O. address, Tiburon.

(Incorporated June 1, 1923.)

ALLEN W. DAYTON, Secretary.

W. R. BENT, President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 163.

No. of shares, 2049.

Assets.		Liabilities.	
Loans, on mortgages, \$5,000;		Guarantee stock, capital	\$20,393 55
on definite contract, \$40,-		Guarantee stock, surplus	
772.28; on shares, \$383.17	\$46,155 45	reserve	288 74
Cash, in bank	919 62	Installment shares, dues	6,246 26
		Installment shares, profits	21 59
		Paid-up and prepaid shares,	
		capital	4,200 00
		Overdrafts and bills payable	5,500 00
		Reserve and undivided profits	946 39
		Loans due and incomplete	9,270 89
		All other liabilities, unpaid	
		dividends	207 65
Total assets	\$47,075 07	Total liabilities	\$47,075 07

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$20,393 55	Loans on mortgages and	
Installment shares, dues	8,333 16	shares	\$37,749 11
Paid-up and prepaid shares,		Interest paid	21 49
dues	4,200 00	Dividends on guarantee stock	145 05
Interest	1,375 78	Dues repaid, installment	
Premiums	887 50	shares	2,086 90
Fees	216 83	Profits repaid, installment	
Loans repaid	864 55	shares	7 50
Overdrafts and bills payable	5,500 00	Bonds purchased	7,000 00
Bonds sold	7,000 00	Salaries	260 00
All other receipts	200 26	Taxes	26 60
		Other expenses	551 69
		All other disbursements	203 76
		Balance, cash in office and	
		bank	919 62
Total receipts	\$48,971 63	Total disbursements	\$48,971 63

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

TORRANCE.

TORRANCE MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, First National Bank, Torrance.

(Incorporated September 26, 1922.)

JAMES L. KING, Secretary.

WILFRED TEAL, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 128.

No. of shares, 1870.

Assets.		Liabilities.	
Loans, on definite contract	\$43,340 98	Guarantee stock, capital	\$13,500 00
Cash, in bank	1,327 52	Guarantee stock, surplus reserve	794 72
Furniture and fixtures	282 65	Installment shares, dues	9,140 00
		Installment shares, profits	426 39
		Investment certificates, principal	11,400 00
		Investment certificates, dividends	267 38
		Overdrafts and bills payable	9,000 00
		Loans due and incomplete	422 66
Total assets	\$44,951 15	Total liabilities	\$44,951 15

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$13,500 00	Overdrafts and bills payable	\$7,104 00
Installment shares, dues	9,455 00	Loans on mortgages and shares	49,571 10
Investment certificates	17,800 00	Interest paid	60 94
Interest	2,027 59	Dues repaid, installment shares	275 00
Fees	613 81	Investment certificates, principal	6,400 00
Loans repaid	6,409 02	Investment certificates, dividends	255 68
Overdrafts and bills payable	16,104 00	Salaries	600 00
All other receipts, guarantee bonus, etc.	2,537 50	Taxes	53 33
		Other expenses	2,455 76
		All other disbursements, office fixtures, etc.	343 50
		Balance, cash in office and bank	1,327 52
Total receipts	\$68,446 92	Total disbursements	\$68,446 92

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

TULARE.

GUARANTEE BUILDING-LOAN CORPORATION.

P. O. address, corner K and Kern Streets, Tulare.

(Incorporated June 23, 1923.)

W. E. ANDERSON, Secretary.

W. E. DUNLAP, President.

Term ended June 30, 1924.

No. of series, none.

No. of members and investors, 70.

No. of shares, 100.

Assets.		Liabilities.	
Loans, on definite contract	\$34,594 32	Guarantee stock, capital	\$10,000 00
Cash, in bank	1,132 85	Guarantee stock, surplus	
Furniture and fixtures	258 31	reserve	1,092 28
		Investment certificates, principal	20,413 00
		Investment certificates, dividends	645 26
		Overdrafts and bills payable	2,050 00
		Loans due and incomplete	1,737 94
		Sundry ledger accounts	47 00
Total assets	\$35,985 48	Total liabilities	\$35,985 48

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock	\$10,000 00	Overdrafts and bills payable	\$750 00
Investment certificates	22,111 00	Loans on mortgages and shares	35,987 06
Interest	1,782 74	Interest paid	21 65
Premiums	1,500 00	Investment certificates, principal	1,698 00
Fees	960 28	Investment certificates, dividends	57 85
Loans repaid	3,130 68	Taxes	20 00
Overdrafts and bills payable	2,800 00	Other expenses	1,930 66
All other receipts	423 30	All other disbursements	1,100 92
		Balance, cash in office and bank	1,132 85
Total receipts	\$42,708 00	Total disbursements	\$42,708 00

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus profits as per by-laws.

TULARE.

TULARE BUILDING AND LOAN ASSOCIATION.

P. O. address, 211 E. Kern Street, Tulare.

(Incorporated January, 1889.)

J. L. WILDER, Secretary.

A. W. WHEELER, President.

Fiscal year ended December 31, 1923.

No. of members and investors, 106.

No. of shares, 1077.

Assets.		Liabilities.	
Loans, on mortgages, \$60,-		Installment shares, dues-----	\$51,432 00
150; ; on shares, \$4,870----	\$65,020 00	Installment shares, profits----	12,214 26
Arrearages, on shares, \$187;		Advance payments-----	2,363 00
on interest, \$30.78-----	217 78	Reserve and undivided profits	3,204 86
Cash, in bank-----	3,919 26	Sundry ledger accounts-----	142 92
Furniture and fixtures-----	200 00		
Total assets-----	\$69,357 04	Total liabilities-----	\$69,357 04

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$2,823 27	Overdrafts and bills payable--	\$5,000 00
Installment shares, dues-----	13,757 00	Loans on mortgages and	
Interest-----	4,884 39	shares-----	16,070 00
Fees-----	60 60	Interest paid-----	195 44
Loans repaid-----	16,170 00	Dues repaid, installment	
Overdrafts and bills payable--	5,000 00	shares-----	12,328 00
Advances repaid, ledger ac-		Profits repaid, installment	
counts-----	136 97	shares-----	2,233 70
		Advances, ledger accounts--	1,736 97
		Salaries-----	1,155 00
		Taxes-----	76 17
		Other expenses-----	117 69
		Balance, cash in office and	
		bank-----	3,919 26
Total receipts-----	\$42,832 23	Total disbursements----	\$42,832 23

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
D. 2-----	120	\$120 00	\$165 44	\$154 08
F. 2-----	108	108 00	144 18	135 15
G. 2-----	96	96 00	124 30	117 28
I. 2-----	84	84 00	105 34	100 02
K. 2-----	72	72 00	87 57	83 68
M. 2-----	60	60 00	70 56	65 28
O. 2-----	48	48 00	54 72	51 36
Q. 2-----	36	36 00	39 70	37 85
S. 2-----	24	24 00	25 70	24 85
U. 2-----	12	12 00	12 47	12 24

UPLAND.

MAGNOLIA MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 267 E. Ninth Street, Upland.

(Incorporated September 10, 1901.)

M. H. BORDWELL, Secretary.

CHAS. RUEDY, President.

Fiscal year ended September 30, 1923.

No. of series, none.

No. of members and investors, 560.

No. of shares, 6166.

Assets.		Liabilities.	
Loans, on mortgages-----	\$389,600 00	Installment shares, dues-----	\$65,550 11
Arrearages, on interest-----	1,485 80	Installment shares, profits---	13,224 05
Cash, in office, \$142.91; in bank, \$2,190.73-----	2,333 64	Paid-up and prepaid shares, capital-----	300,100 00
Furniture and fixtures-----	912 51	Paid-up and prepaid shares, dividends-----	7,982 04
Advances, ledger accounts---	232 16	Reserve and undivided profits	7,697 51
		Sundry ledger accounts-----	10 40
Total assets-----	\$394,564 11	Total liabilities-----	\$394,564 11

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$6,423 56	Overdrafts and bills payable--	\$7,000 00
Installment shares, dues-----	28,562 60	Loans on mortgages and shares-----	143,100 00
Paid-up and prepaid shares, dues-----	213,400 00	Dues repaid, installment shares-----	23,339 65
Interest-----	25,162 94	Profits repaid, installment shares-----	7,901 28
Fines-----	110 93	Paid-up and prepaid shares, capital-----	144,250 00
Fees-----	385 85	Paid-up and prepaid shares, dividends-----	15,014 43
Loans repaid-----	64,800 00	Advances, ledger accounts---	119 35
Overdrafts and bills payable--	7,000 00	Salaries-----	1,020 00
Advances repaid, ledger ac- counts-----	157 75	Taxes-----	358 95
Bonds sold, war savings stamps-----	83 60	Other expenses-----	949 09
All other receipts-----	110 54	All other disbursements, office fixtures, etc.-----	811 38
Total receipts-----	\$346,197 77	Balance, cash in office and bank-----	2,333 64
		Total disbursements-----	\$346,197 77

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, dues plus 6 per cent.

VENTURA.

VENTURA BUILDING AND LOAN ASSOCIATION.

P. O. address, Carne Building, Ventura.

(Incorporated June 24, 1920.)

SCOTT McREYNOLDS, Secretary.

T. G. GABBERT, President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 179.

No. shares, 2774.

Assets.		Liabilities.	
Loans, on mortgages-----	\$113,026 74	Installment shares, dues----	\$95,717 36
Arrearages, on shares, \$409.50; on interest, \$403.50-----	\$13 00	Installment shares, profits--	7,265 92
Cash, in office, \$333.96; in bank, \$719.10-----	1,053 06	Overdrafts and bills payable--	5,601 55
		Reserve and undivided profits	5,892 37
		Sundry ledger accounts-----	6 10
		All other liabilities-----	409 50
Total assets-----	\$114,892 80	Total liabilities-----	\$114,892 80

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$1,141 67	Overdrafts and bills payable--	\$19,100 00
Installment shares, dues-----	34,148 97	Loans on mortgages and shares-----	33,572 28
Paid-up and prepaid shares, dues-----	100 00	Interest paid-----	653 15
Interest-----	8,960 48	Dues repaid, installment shares-----	13,108 98
Fees-----	94 90	Profits repaid, installment shares-----	3,059 43
Loans repaid-----	18,000 00	Paid-up and prepaid shares, capital-----	3,100 00
Overdrafts and bills payable--	11,800 00	Paid-up and prepaid shares, dividends-----	90 00
All other receipts-----	156 10	Salaries-----	350 00
		Taxes-----	92 94
		Other expenses-----	209 08
		All other disbursements-----	13 20
		Balance, cash in office and bank-----	1,053 06
Total receipts-----	\$74,402 1-	Total disbursements-----	\$74,402 12

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues \$1 per share per month.

Dividend, last fiscal year, 8 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

VISALIA.

VISALIA BUILDING AND LOAN ASSOCIATION.

P. O. address, 125 N. Court Street, Visalia.

(Incorporated January 5, 1887.)

C. L. JOHNSON, Secretary.

C. J. GIDDINGS, President.

Fiscal year ended January 31, 1921.

No. of series, none.

No. of members and investors, 452.

No. of shares, 12,675.

Assets.		Liabilities.	
Loans, on mortgages,		Installment shares, dues.....	\$183,304 53
\$622,200; on shares, \$700_	\$622,900 00	Installment shares, profits---	99,338 34
Arrearages, on interest-----	1,672 20	Paid-up and prepaid shares,	
Cash, in bank-----	12,308 73	capital-----	305,900 00
Furniture and fixtures-----	60 00	Paid-up and prepaid shares,	
Advances, ledger accounts---	651 76	dividends-----	8,686 32
		Overdrafts and bills payable--	16,200 00
		Reserve and undivided profits	17,875 60
		Loans due and incomplete---	6,287 90
Total assets-----	\$637,592 69	Total liabilities-----	\$637,592 69

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$44,146 51	Overdrafts and bills payable--	\$30,000 00
Installment shares, dues-----	59,868 34	Loans on mortgages and	
Paid-up and prepaid shares,		shares-----	210,678 85
dues-----	91,500 00	Interest paid-----	1,428 13
Interest-----	48,934 74	Dues repaid, installment	
Fines-----	3 90	shares-----	56,375 10
Fees-----	567 75	Profits repaid, installment	
Loans repaid-----	115,100 00	shares-----	24,762 41
Overdrafts and bills payable--	21,760 00	Paid-up and prepaid shares,	
Advances repaid, ledger ac-		capital-----	27,200 00
counts-----	646 13	Paid-up and prepaid shares,	
		dividends-----	14,016 98
		Advances, ledger accounts---	1,043 78
		Salaries-----	3,500 00
		Taxes-----	532 42
		Other expenses-----	519 03
		All other disbursements----	101 94
		Balance, cash in office and	
		bank-----	12,308 73
Total receipts-----	\$382,467 37	Total disbursements-----	\$382,467 37

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 10 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

WHITTIER.

MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 110 E. Philadelphia Street, Whittier.

(Incorporated March 29, 1920.)

W. H. KIMBALL, Secretary.

M. ORBAN, JR., President.

Fiscal year ended December 31, 1923.

No. of series, 7.

No. of members and investors, 487.

No. of shares, 6257.

Assets.		Liabilities.	
Loans, on mortgages-----	\$575,600 00	Guarantee stock, capital----	\$100,000 00
Arrearages, on shares-----	1,399 50	Guarantee stock, surplus	
Cash, in office, \$916.48; in		reserve-----	7,756 00
bank, \$32,010.37-----	32,926 85	Installment shares, dues-----	44,136 00
Furniture and fixtures-----	2,152 94	Installment shares, profits----	3,389 28
		Investment certificates, prin-	
		cipal-----	427,635 77
		Investment certificates, divi-	
		dends-----	10,899 59
		Advance payments-----	3,440 50
		Reserve and undivided profits	11,322 15
		All other liabilities, dividends	
		unpaid-----	3,500 00
Total assets-----	\$612,079 29	Total liabilities-----	\$612,079 29

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report----	\$22,562 00	Overdrafts and bills payable----	\$28,000 00
Installment shares, dues----	28,994 60	Loans on mortgages and	
Investment certificates-----	348,817 22	shares-----	298,850 00
Interest-----	40,641 44	Interest paid-----	330 33
Premiums-----	6 16	Dividends on guarantee stock	6,949 57
Fines-----	20 05	Dues repaid, installment	
Fees-----	2,899 50	shares-----	4,104 50
Loans repaid-----	35,050 00	Profits repaid, installment	
Overdrafts and bills payable----	28,000 00	shares-----	207 10
All other receipts, special		Investment certificates, prin-	
reserve, etc.-----	6,128 92	cipal-----	119,248 25
		Investment certificates, divi-	
		dends-----	12,870 05
		Salaries-----	4,505 00
		Taxes-----	276 61
		Other expenses-----	3,397 28
		All other disbursements, office	
		fixtures, etc.-----	1,394 35
		Balance, cash in office and	
		bank-----	32,926 85
Total receipts-----	\$513,059 89	Total disbursements----	\$513,059 89

Installment Shares, With Age, Value, and Withdrawal Value.

Serial No.	Age in months	Total dues per share	Book value per share	Withdrawal value
1-----	42	\$21 00	\$23 76	\$23 30
2-----	36	18 00	20 02	19 67
4-----	24	12 00	12 88	12 73
6-----	12	6 00	6 22	6 18

WHITTIER.

WHITTIER BUILDING AND LOAN ASSOCIATION.

P. O. address, 116 W. Philadelphia Street, Whittier.

(Incorporated October 25, 1920.)

M. R. ALLEN, Secretary.

WALLACE GREGG, President.

Fiscal year ended December 31, 1923.

No. of series, none.

No. of members and investors, 224.

No. of shares, 1000.

Assets.		Liabilities.	
Loans, on definite contract	\$581,691 51	Guarantee stock, capital	\$100,000 00
Cash, in office, \$394.29; in bank, \$44,052.47	44,446 86	Investment certificates, principal	440,622 83
Furniture and fixtures	1,000 57	Investment certificates, dividends	10,643 71
Bonds owned	800 00	Reserve and undivided profits	8,150 09
		Loans due and incomplete	65,022 31
		All other liabilities, guarantee stock dividends unpaid	3,500 00
Total assets	\$627,938 94	Total liabilities	\$627,938 94

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$18,817 25	Loans on mortgages and shares	\$368,666 07
Guarantee stock	30,000 00	Dividends on guarantee stock	2,993 16
Investment certificates	285,970 13	Investment certificates, dividends	14,509 02
Interest	39,863 78	Bonds purchased	800 09
Fines	32 06	Salaries	5,900 00
Fees	4,046 81	Taxes	1,041 55
Loans repaid	63,563 69	Other expenses	3,900 64
All other receipts, revenue stamps	79 82	All other disbursements	116 24
Total receipts	\$442,373 54	Balance, cash in office and bank	44,446 86
		Total disbursements	\$442,373 54

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend, last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

WILMINGTON.

HARBOR BUILDING AND LOAN ASSOCIATION.

P. O. address, 326 Canal Avenue, Wilmington.

(Incorporated August 18, 1922.)

T. L. SKELTON, Secretary.

WILLIAM H. EDWARDS, President.

Term ended June 30, 1924.

No. of series, none.

No. of members and investors, 87.

No. of shares, 349.

Assets.		Liabilities.	
Loans, on mortgages, \$4,200:		Guarantee stock, capital----	\$34,900 00
on definite contract, \$9,885	\$14,085 00	Investment certificates, principal-----	42,310 95
Cash, in office, \$110.76; in bank, \$73,482.71	73,593 47	Reserve and undivided profits	3,943 22
Furniture and fixtures-----	3,260 68	Loans due and incomplete----	9,784 98
Total assets -----	\$90,939 15	Total liabilities -----	\$90,939 15
Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Guarantee stock -----	\$34,900 00	Loans on mortgages and shares -----	\$4,315 02
Investment certificates -----	55,704 27	Investment certificates, principal-----	13,393 32
Interest -----	17 50	Salaries -----	1,750 00
Premiums, guarantee stock--	8,725 00	Other expenses -----	3,551 28
Fees -----	502 00	All other disbursements, furniture and fixtures----	3,260 68
Loans repaid -----	15 00	Balance, cash in office and bank -----	73,593 47
Total receipts -----	\$99,863 77	Total disbursements----	\$99,863 77

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Book value, dues plus dividend.

Withdrawal value, full book value.

WILMINGTON.

WILMINGTON MUTUAL BUILDING AND LOAN ASSOCIATION.

P. O. address, 405 Canal Avenue, Wilmington.

(Incorporated September 23, 1920.)

O. W. HODGKINSON, Secretary.

E. OPP, President.

Fiscal year ended June 30, 1924.

No. of series, none.

No. of members and investors, 324.

No. of shares, 453.

Assets.		Liabilities.	
Loans, on definite contract	\$189,153 31	Guarantee stock, capital	\$45,200 00
Cash, in bank	16,184 78	Installment shares, dues	161 93
Furniture and fixtures	952 61	Investment certificates, principal	167,094 59
Bonds owned	25,554 50	Reserve and undivided profits	7,004 96
		Loans due and incomplete	12,383 72
Total assets	\$231,845 20	Total liabilities	\$231,845 20

Receipts for Fiscal Year.		Disbursements for Fiscal Year.	
Balance from last report	\$53,998 90	Loans on mortgages and shares	\$177,402 46
Guarantee stock	5,450 00	Dividends on guarantee stock	2,650 00
Installment shares, dues	38 37	Dues repaid, installment shares	159 97
Investment certificates	344,939 87	Investment certificates, principal	225,697 69
Interest	11,777 60	Investment certificates, dividends	4,636 81
Premiums	2,951 55	Bonds purchased	25,554 50
Fees	285 00	Salaries	275 00
Loans repaid	35,956 88	Taxes	267 24
		Other expenses	2,357 45
		All other disbursements	212 27
		Balance, cash in office and bank	16,184 78
Total receipts	\$455,398 17	Total disbursements	\$455,398 17

Installment Shares, With Age, Value, and Withdrawal Value.

Dayton plan.

Dues 50 cents per share per month.

Dividend last fiscal year, 6 per cent.

Book value, dues plus dividend.

Withdrawal value, full book value.

FOREIGN ASSOCIATION.

SALT LAKE CITY, UTAH.

WESTERN LOAN AND BUILDING COMPANY.

Address, 45-49 E. First South Street, Salt Lake City.

(Incorporated April 16, 1892.)

H. M. H. LUND, Secretary.

R. W. MADSEN, President.

Fiscal year ended December 31, 1923.

No. of series, 174. No. of members and investors, 31,011. No. of shares, 531,129.

Assets.		Liabilities.	
Loans, on real estate,		Reserve fund, capital.....	\$500,000 00
\$11,438,595; on shares,		General fund, capital.....	250,000 00
\$272,769.22; on con-		General fund, reserve.....	1,224 97
tracts, \$560,977	\$12,272,341 22	Installment shares:	
Less repayments	2,504,476 83	"C"	\$3,458 68
		"CC"	267,922 03
Net loans	\$9,767,864 39	"E"	442,971 89
Cash, in office	21,076 43	"EE"	135,940 47
Cash, in banks	282,495 26	"F"	4,471,568 07
Real estate	12,000 00	"H"	1,244,976 14
Advances for insurance and			6,566,837 28
taxes	30,173 06	Savings stock	1,021,797 59
Advances, foreclosure	58,014 28	Extra payment stock	400,711 61
Sundry accounts	19,157 06	"D" stock, full paid	133,100 00
		"B" stock, prepaid	444,744 97
		Incomplete loans	362,371 65
		Sundry ledger accounts	10,218 44
		Unapportioned earnings	499,773 97
Total assets	\$10,190,780 48	Total liabilities	\$10,190,780 48

CALIFORNIA BUSINESS.

Assets.		Liabilities.	
Mortgage loans, face value	\$4,995,915 00	Installment shares:	
Contract loans	154,570 00	"C" dues paid	\$47,724 43
		"EE" dues paid	135,940 47
Total	\$5,150,485 00	"E" dues paid	127,684 35
Less repayments	521,928 19	"F" dues paid	523,181 94
		"H" dues paid	167,936 55
Net value	\$4,628,556 81		
Share loans	29,084 38		
Real estate	2,735 98		
Total assets	\$4,660,377 17	Total liabilities	\$1,002,467 74

Number of shareholders in California	6,065
Number of borrowers	1,844
Number of loans in force	1,724
Number of loans on deposit	190
Face value of same	\$562,100 00
Less repayments	245,058 00
Net value	\$317,042 00
Net value required by law	50,000 00

STATE OF CALIFORNIA

General Laws Governing Building and
Loan Associations.

CIVIL CODE.

TITLE XVI.

BUILDING AND LOAN ASSOCIATIONS.

- Section 633. Formation, powers, and organization.
634. Capital stock.
635. Retiring free shares.
636. Maturity of stock.
637. Loans—Prohibitions—Penalties.
638. Interest—Securities—Repayment of loans.
639. Arrears in payments—Default—Forfeitures.
640. Purchase of real estate.
641. Profits and losses.
642. Withdrawals.
642a. Delayed withdrawals and maturities.
643. Membership.
644. State supervision and control.
645. Annual report.
646. Foreign corporations—Deposit by.
647. Investment in and loans upon bonds.
647a. Consolidation of associations.
648. Definition of building and loan association.
648a. Formation with or without capital stock.

633. Building and loan associations as hereinafter in this title defined, shall have power to receive money and accumulate funds to be loaned, and to loan the same to their shareholders, investors and others; to permit shareholders and investors to withdraw part or all of their payments, investments or stock deposits, and to prescribe the terms and conditions of such withdrawal; to cancel shares of stock, the payments on which have been withdrawn; to receive money and to execute certificates therefor, which must specify the date, amount, rate of interest, and when the principal and interest are payable, and also the withdrawal value thereof at the end of each year; to borrow money for the purpose of making loans and of paying withdrawals and maturities; and shall have such further powers as may be specifically set forth under this title; *provided, however*, that no such association shall, at any time, have or carry upon its books, for any member or investor, any demand, commercial or checking account or any credit to be withdrawn upon the presentation of any negotiable check or draft. Every such corporation hereafter formed, in setting forth the purposes for which it is formed, shall state, in its articles of incorporation, that it is formed to encourage industry, frugality, home building, and savings

among its shareholders and members; the accumulation of savings; the loaning to its shareholders and members of the moneys or funds so accumulated, with the profits and earnings thereon, and the repayment to each of his savings and profits, whenever they have accumulated to the full par value of the shares, or at any time when he shall desire the same or when the corporation shall desire to repay the same, as it may be provided in the by-laws; and shall also state that it is formed for all the purposes specified in this title. (In effect August 11, 1913.)

634. The capital of every such corporation shall be divided into shares of the matured or par value of one hundred or two hundred dollars each, as provided by the articles of incorporation, and shall be paid in by the subscribers in the manner provided by the by-laws. All such payments shall be called dues. Certificates shall be issued to each shareholder on the first payment of dues by him. Shares pledged as security for the payment of a loan shall be called pledge shares, and all others, free shares. All shares matured and surrendered or cancelled, shall become the property of the corporation and may be reissued. The capital shall consist of the accumulated dues together with the apportioned profits of the corporation, and shall be accumulated by the issuance of shares in "installment" form and, where the by-laws shall so provide, in any or all of the following forms, viz: "full paid," "pass book or juvenile," and "guarantee."

(a) Installment shares shall be either "serial" or "permanent" in form. When issued in "serial" form the periodical dues on shares in each series shall commence with the date of the issue of such series and the holder must pay such dues and such amounts per share and at such times as the by-laws may provide, and such payments must continue on each share until, with the profits allotted thereto, it reaches its matured value or is withdrawn or cancelled. On all such issues the dividends shall be apportioned or credited equally to each share in each series. No share of a prior series shall be issued after the issue of shares in a new series, except by way of transfer. Shares issued in "permanent" form may be issued at any time and the dividends thereon may be credited in the pass books of the members. Shares of either form may be issued in "classes" with a different periodical payment for each class designation, to be specified in the by-laws, and shall be issued with full participation in the profits subject to apportionment as dividends.

(b) Full paid shares shall be shares upon which a single payment of dues amounting to one hundred or two hundred dollars per share shall be paid at the time of subscription and upon which the holder shall be entitled to either a full participation in the net profits or to an agreed rate of dividends not exceeding six per cent per annum, payable semi-annually in cash, to be specified in the body of the certificate issued. All such shares may be issued in separate classes as to participation, under regulations to be provided in the by-laws and which must be fully set forth in or upon each certificate issued.

(c) Pass books or juvenile shares are shares which shall participate in the apportionment of net profits and be credited therewith at a rate not less than seventy-five nor more than ninety per centum of the rate apportioned to installment shares, as the by-laws shall determine, and upon which the dues may be paid in at such times and in such amounts as the holder thereof may elect until said shares reach their matured value or are withdrawn. Such shares shall be withdrawable under rules

to be provided in the by-laws and fully set forth in the pass books issued. The matured value of this class of shares shall not exceed in volume twenty-five per centum of the matured value of all other shares in force. No membership fee, fine or forfeiture shall be chargeable against such shares.

(d) Guarantee stock shall be stock, provided by the by-laws, to be set apart and sold as a fixed, permanent or guarantee capital. When any such stock has been once so set apart, sold and issued, it shall thereafter remain as a fixed, permanent and guarantee capital, and shall be subjected to all the conditions and liabilities attaching to the paid in capital stock of other classes of corporations. Such guarantee stock shall protect and guarantee all other stockholders and creditors against any loss, and when once paid it must be kept unimpaired.

(e) Every corporation specified in this title issuing installment or full paid investment certificates, or both, shall at all times have issued and fully paid for, either an amount of guarantee capital stock, or permanent non-withdrawable capital stock, or both such guarantee capital stock and permanent non-withdrawable capital stock, or a reserve fund equal to ten per cent of the aggregate amount of its liability on its said installment investment certificates and full paid up investment certificates; *provided, however*, that the aggregate of guarantee capital stock, or permanent non-withdrawable capital stock, or both such guarantee capital stock and permanent non-withdrawable capital stock, or a reserve fund, of every building and loan association issuing installment or full paid investment certificates, or both, must equal the following percentages of its investment certificate liabilities:

1. Ten per centum of any amount up to and including one million dollars.

2. Seven and one-half per centum of any amount in excess of one million dollars, up to and including two million dollars.

3. Five per centum of any amount in excess of two million dollars, up to and including five million dollars.

(f) Corporations specified in this title, issuing guaranteed stock, may provide in their by-laws that a majority of the board of directors shall be selected from the holders of such stock.

(g) Every such corporation shall also have power, by its by-laws, to charge an entrance or withdrawal fee, for each share of stock it may issue, not exceeding one dollar on each share, and also to charge a transfer fee, not exceeding ten cents on each share, all of which fees shall be accounted for by the corporation like other funds of the association. No other fee, charge or deduction shall ever be made or permitted to be made against any shareholder, or against any of his shares hereafter issued, or the dues paid in thereon for the purpose of creating a fund to be used in the payment of current or running expenses. (In effect August 8, 1915.)

635. The directors may in their discretion, under the regulations prescribed by the by-laws, retire any free shares of stock, other than those of the guarantee stock, by enforcing the withdrawal thereof, but whenever the withdrawal of any shares is to be enforced, the holders thereof must be paid the amount actually paid in, and the full amount of earnings at the date of retirement; *provided*, that shares of installment stock shall not be forced out until after they shall have become four years old.

636. When any stock shall have reached its matured value, payment of dues thereon shall cease. Borrowing stockholders whose loans are fully paid shall have their securities released and returned to them. Holders of free shares of stock shall be paid the matured value thereof out of the funds of the corporation with interest at such rate as the by-laws shall provide, from the time the board of directors shall declare such shares to have been matured, until paid; but at no time shall more than one-half of the receipts of the corporation be applicable to the payment of matured shares without the consent of said board. The order of the payment of matured shares, if not otherwise determined by the by-laws, shall be in the numerical order of issuance.

637. Loans may be made upon the "mutual plan" or upon the "definite contract plan." Loans made upon the mutual plan shall be accompanied by a pledge of shares having a matured or par value equal to the face of the loan. Definite contract loans shall be repayable in a definite number of equal periodical installments, to be named in the note or obligation, each in an amount sufficient for the aggregate of all to repay the principal of the loan together with interest on the unpaid periodical balances, within the time and at the rate agreed upon. It shall be unlawful for any director or officer of any corporation governed by this title, directly or indirectly, for himself, or as a partner or agent for others, to borrow any of the funds of such corporation, and any officer or director violating the provisions of this section shall be guilty of a felony. Any officer or director of any such corporation who consents on behalf of such corporation to make a loan to any officer or director of such corporation shall be guilty of a felony, and shall also be personally liable to the corporation for the full amount thereof. It shall be unlawful for any building and loan association, corporation or society operating under the provisions of this title to loan any of its funds upon any of its own guarantee stock or upon its permanent non-withdrawal capital stock as security. Any officer or director of an association who shall make any such loan for and on behalf of any association shall be personally liable to the corporation for the full amount thereof, and shall also be deemed guilty of a felony. It shall be unlawful for any building and loan association, corporation or society, operating under the provisions of this title, to loan any of its funds upon the security of, or to invest any of its funds in any mining shares or mining stocks, or in the stocks or bonds of any corporation, other than in this title provided; and any officer or director who, on behalf of any such corporation, shall make any such loan or investment, or who shall consent thereto, shall be personally liable to the corporation for the whole amount of any such loan or investment, and shall also be guilty of a felony. (In effect August 11, 1913.)

638. For every loan made a note or obligation, expressing and setting forth the exact rate of interest, must be executed by the borrower, secured by a first mortgage or deed of trust upon unencumbered real estate having an appraised value of not less than twenty-five per cent in excess of the face of the loan, except such loans as may be made upon the security of bonds specified in section six hundred forty-seven; or in lieu of a mortgage or deed of trust, loans to the extent of not exceeding ninety per cent of the then withdrawable value, may be made upon the pledge of free shares or certificates as security for their repayment. The board of directors may from time to time fix the rate of interest to be charged on loans. A borrower may at any time repay

his loan together with interest or arrears due thereon and upon the surrender of the shares, or certificate pledged as security therefor. (In effect July 27, 1917.)

639. Whenever any non-borrowing member shall be six months in arrears in the payment of his dues upon free shares, the secretary may give him notice thereof in writing, and a statement of his arrearages, by mailing the same to him at his last post-office address given by him to the association; and if he shall not pay all arrearages within two months thereafter, the board of directors may, at their option, declare his shares forfeited, and at the time of such forfeiture, the withdrawal value thereof shall be determined and stated, and the defaulting member shall be entitled to withdraw the same without interest, upon such notice as shall be required of a withdrawing shareholder. Whenever a borrower shall be three months in arrears in the payment of his dues or interest or loan installments, the whole loan shall become due at the option of the board of directors, and they may proceed to enforce collection upon the securities held by the association. The withdrawal value, at the time of exercising such option, of all shares pledged as collateral security, shall be applied to the payment of the loan, and said shares from that time shall be deemed surrendered to the association and canceled.

640. Any such association may purchase at any sale, public or private, any real estate upon which it may have a mortgage, judgment, lien, or other incumbrance, or in which it may have an interest, and may sell, lease, or mortgage the same at pleasure to any person or persons.

641. Profits and losses shall be apportioned at least annually, and shall be apportioned to all shares in each class at the time of such apportionment, according to the actual or book value thereof. If the guarantee capital herein provided for if any there be, together with the reserve fund, or if the reserve fund, where there be no guarantee capital, shall not equal five per cent of the outstanding loans at the time of each apportionment of profits, the directors shall set aside, as a reserve fund, not less than five per cent of the net profits accruing since the last prior apportionment, and shall continue so to do until said fund shall amount to at least five per cent of the loans in force, at which figure said fund shall thereafter be maintained. Said reserve fund shall at all times be available to meet losses arising from any source not heretofore provided to be assumed by the guarantee capital. Every such corporation having a paid-in guarantee capital stock, may provide in their by-laws, that an amount not exceeding one per cent per annum on the average loans in force, shall be set aside from and out of the net profits, at each annual distribution thereof, or a proportionate amount at each semi-annual distribution, from which to declare dividends on and provide a reserve fund that shall be specially applicable thereto. At least one-tenth of the amount so set aside shall be carried to such reserve fund until the same shall amount to at least twenty-five per cent of the paid-in guarantee stock; *provided, however*, that no guarantee stock association with stock and reserve equalling the amount required by law need maintain a reserve in excess of fifty thousand dollars. (In effect July 29, 1921.)

642. A stockholder or investor, desiring to withdraw from any such corporation or to surrender a part or all of his stock, or investment

certificate, may do so by giving thirty days' notice, in writing, of his intention or desire so to do. On the expiration of such notice, he is entitled to receive the full amount paid in upon the stock or investment certificate surrendered, exclusive of the entrance or withdrawal fee, together with such proportion of the earnings thereon as the by-laws may provide, or as may be fixed by the board of directors; but not more than one-half of the monthly receipts in any one month must be applied to withdrawals for that month, without the consent of the board of directors, and no stockholder must be permitted to withdraw whose stock is pledged to the corporation as security for a loan, until such loan is fully paid. All withdrawals must be paid in succession in the order that the notices of intention are given. Whenever the demands of withdrawing stockholders or investors exceed the money applicable to their payment, the notices of intention to withdraw must be registered in the order of filing and payments thereon must be made in succession, in order that such notices were filed and registered. The board of directors may permit the withdrawal of a part of the accumulations to the credit of a stockholder or member, on shares of installment stock not issued in serial form, without thereby reducing the number of shares held by him.

642a. Whenever an application for withdrawal of free shares or certificates shall have been on file, or the payment of matured shares demanded, and either shall have remained unpaid for a period of one year, all the receipts of the association from dues, interest, premium loans repaid, and the proceeds of all other investments, shall, after the payment of expenses and general indebtedness, be applied toward the payment of withdrawals and maturities; and the board of directors or the official vested by law with powers of state supervision and license may direct that such payments shall be made upon a ratable and proportionate basis. Whenever such applications or demands, whether heretofore or hereafter made, have been on file and remain unpaid in whole or in part for more than two years the official vested by law with powers of state supervision and license, may in his discretion forthwith take possession of the property and business of such association, and retain such possession until its affairs be finally liquidated in the manner provided by law for the liquidation of associations by him. (In effect August 8, 1915.)

643. Any person of full age and sound mind may become a member of an association by taking one or more shares therein and subscribing to the by-laws, and annexing to his signature his post-office address. A minor may hold shares in the name of a parent, guardian, or next friend, as trustee. The shares of stock in any such corporation held by any person, to the extent of one thousand dollars, shall be exempt from execution.

644. All building and loan associations, as in this title defined, doing business in this state, shall be under the supervision and control of such official or officials as are by law vested therewith; and except in the manner provided in this title, no corporation, firm, or association shall conduct or carry on the business of accumulating the savings of its shareholders, members, or investors, and loaning such accumulations to them, in the manner of building and loan associations.

645. Every association organized under the provisions of this title, and every other association doing a similar business, shall annually

make a full report, in writing, of the affairs and condition of such corporation, within thirty days after its annual meeting, to the official or officials vested with powers of state supervision and license. Such reports shall be verified by the oath of the officers making the same, and a copy of the same shall be delivered to every stockholder, from the office of the corporation, who may call for such report. Every association shall make any further reports which the said official or officials may require, and in such form and as to such matters relating to the conduct of the business of the association as such official or officials may designate. Any wilfully false statement in making and verifying said report shall be perjury. Any such association which shall fail to furnish the said official or officials any such report required, within thirty days after demand, shall forfeit the sum of ten dollars per day for every day such report shall be delayed or withheld, which may be recovered in an action brought by the attorney general in the name of the people of this state; and all moneys so recovered shall be paid to the treasurer of this state, who shall pay the same into such fund as may be provided by law, for the purposes of the official or officials vested with power of supervision and license.

646. Every building and loan association, and every other corporation, association or society organized under and by virtue of the laws of any other state or territory or of any foreign country, for the purpose of conducting and carrying on a business of a character similar to that authorized by this title, or whose by-laws, rules, prospectus, contracts or methods of business provide for the conducting or carrying on the business of accumulating the periodical payments or savings of its shareholders, members or investors in the manner of building and loan associations, or as authorized and provided in this title, desiring to enter the State of California for the transaction of business or for selling its bonds, debentures, certificates, shares of stock, shares of membership, contracts, or other similar securities, must first comply with the requirements of sections four hundred five and four hundred eight of the Civil Code and immediately thereafter deposit with the official vested by law with state supervision and license not less than fifty thousand dollars in lawful money of the United States or in bonds of the United States or of the State of California, or of any county, municipality or school district of said state, or of any public utility corporation, or of any irrigation district in said state, the bonds issued by which district are legal investments for savings banks or any notes or bonds secured by mortgage or deed of trust payment of which is guaranteed by a policy of mortgage insurance, or mortgage participation certificates, issued by a mortgage insurance company in accordance with the provisions of chapter eight, title two, part four of division first of the Civil Code or in lieu thereof promissory notes secured by first mortgages or deeds of trust upon real estate located within this state, satisfactory to the official vested by law with state supervision and license of building and loan associations, all duly assigned or endorsed in blank, to be held by the said official as a guarantee fund for the protection and indemnity of residents of the State of California who shall invest in any of its bonds, debentures, shares, contracts, agreements or other securities, or with whom it shall do business.

It must also procure from the official vested by law with state supervision and license of building and loan associations, the license provided

for building and loan and similar corporations and associations, paying the statutory fee therefor before entering upon the transaction of business, and annually renew the same; *provided, however*, that the official or officials, vested by law with state supervision and license of building and loan associations may, before issuing license to any building and loan association, or other corporation, organized under and by virtue of the laws of any other state or territory, or of any foreign country, doing a business which would properly place it under the supervision of the state building and loan commission, require such corporation, or corporations, to so modify or change their contracts, certificates of membership shares, or stock that they will conform in all respects to the requirements of associations organized within the State of California; and shall likewise conform in all other respects to the provisions of sections six hundred thirty-three to six hundred forty-eight *a* of the Civil Code of the State of California.

With the consent of the said official vested by law with state supervision and license any of the securities deposited as herein provided may be withdrawn at any time upon the substitution and deposit of others of form and character herein specified and of like or greater net value, so long as the aggregate net convertible value of all equals or exceeds the amount named herein. The fund thus created is not to be foreclosed or realized upon except for the liquidation of a final judgment in favor of residents of California who were investors in any of the above mentioned securities of such foreign company, corporation or association, and then only after certified proof thereof has been filed with the custodian.

Except as above provided, securities deposited as herein specified shall not be withdrawn until satisfactory proof of the liquidation of all liabilities to residents of California, approved by the official vested by law with state supervision and license, shall be filed with the custodian, when all may then be withdrawn.

Any person or persons who shall be found in the state, as principal, agent, solicitor, or in any other capacity, soliciting or conducting the business of selling, disposing of, or taking or soliciting subscriptions for the sale of any of the forms of bonds, debentures, shares, contracts, agreements or other securities of any such foreign company, corporation or association which has not complied with all the requirements of this section shall be deemed guilty of a misdemeanor punishable, upon conviction, by a fine of not less than one hundred nor more than one thousand dollars or by imprisonment in the county jail for not less than one nor more than twelve months, or by both such fine and imprisonment. (In effect August 17, 1923.)

647. Any building and loan association may invest in or loan upon bonds of the United States, of the State of California, or of any county, municipality or school district of said state, or of any public utility corporation, and may also invest in or loan upon notes or bonds secured by mortgage or deed of trust, payment of which is guaranteed by a policy of mortgage insurance, or mortgage participation certificates, issued by a mortgage insurance company in accordance with the provisions of chapter eight, of title two of part four of division first of the Civil Code, the total of which investments at any time shall not exceed twenty-five per centum of the assets of such association; *provided, however*, that any such loan or investment made by such association

must be approved by the official, or officials, vested with the powers of supervision and license. (In effect August 8, 1915.)

647a. Any two or more building and loan associations may unite and become incorporated in one body, with or without any dissolution or division of the funds of either of them; or any such corporation, association or society may transfer its engagements, funds and property to any other like corporation, association or society upon such terms as may be agreed by an unanimous vote of their respective boards of directors, ratified by the written consent of the shareholders holding more than two-thirds of the shares in force in each of the respective contracting associations; *provided, however*, that any such consolidation or transfer must also be approved by the official or officials vested by law with powers of state supervision and license. (In effect July 22, 1919.)

648. The name "building and loan associations" as used in this title shall include:

First—Corporations formed for the purpose of receiving money from, and loaning money to, their members only.

Second—Corporations, associations, companies, copartnerships, and individuals transacting the business of issuing or selling bonds, debentures, certificates, shares of stock, or other papers, by whatever names said instruments may be designated, whether said instruments are issued for money paid in advance or for money to be paid in installments, but with an intent, either implied or expressed, that the proceeds or accumulated installments thereof and thereon are to be withdrawable or repayable, with accumulated profits, at some future fixed, or indefinite date of maturity; *provided always*, that this section does not include persons, copartnerships or corporations engaged in any kind of banking business. (In effect March 22, 1909.)

648a. Building and loan associations may be formed under this title with or without guarantee or other capital stock, with all the rights, powers and privileges and subject to all the restrictions and liabilities set forth in this title. If formed without any capital stock or with guarantee capital stock only, the working capital may be accumulated by the issue of membership shares, units or certificates having a paid-up or ultimate matured installment value of one hundred or two hundred dollars each, and entitled to all the rights, powers and privileges and subject to all the restrictions and liabilities provided in this title for shares of authorized capital stock of a similar class. Any building and loan association heretofore formed may reincorporate under the provisions of this section and may substitute membership shares, units or certificates of similar classes for its outstanding or authorized shares of capital stock, other than guarantee capital stock by amending its articles of incorporation in the manner prescribed by section three hundred sixty-two of this code, except that such amended articles of incorporation must be adopted by a unanimous vote of the board of directors. (In effect July 29, 1921.)

BUILDING AND LOAN COMMISSION ACT.

CHAPTER 354.

[Approved April 5, 1911. Stats. 1911, p. 607.]

(Amendments effective December 18, 1911, March 23, 1912, August 8, 1915, July 27, 1917, July 29, 1921, and August 17, 1923.)

The people of the State of California, represented in senate and assembly, do enact as follows:

SECTION 1. There is hereby created a bureau, to be known and designated as the "bureau of building and loan supervision," with powers of supervision, examination and license of all building and loan associations, mutual loan associations, cooperative home associations, and all other corporations, association and societies whenever, wherever and however formed, which are based, or are operating on plans or methods similar to building and loan associations as defined in section six hundred forty-eight of the Civil Code. Said bureau is charged with the enforcement of all laws designed for the formation, government or operation, in this state, of any such association, corporation or society, and is vested with power to determine what associations, corporations and societies, come within the purview of the laws. (In effect March 23, 1912.)

SEC. 2. The administration of said bureau shall be vested in a commissioner, to be known and designated as the "building and loan commissioner," who shall be appointed by the governor and commissioned to hold office at the pleasure of the governor. He must be a citizen of this state; and he must not be in any way connected with any association, corporation or society coming under his supervision. He shall appoint a chief deputy building and loan commissioner with full powers as such, who must be a practical, skilled accountant, fully conversant with building and loan systems and accounts; he shall also appoint one deputy who shall be an accountant. (In effect July 29, 1921.)

SEC. 3. The commissioner shall receive a salary of four thousand dollars per annum, the chief deputy shall receive a salary of two thousand five hundred dollars per annum, and the deputy two thousand four hundred dollars per annum, and a clerk and stenographer at one thousand three hundred eighty dollars per annum and such salaries shall be in full for all services rendered. There shall also be allowed and paid the necessary traveling expenses of the commissioner and his deputies incurred while traveling in the line of their duties. The commissioner shall procure and have an office in the city of San Francisco, which office shall be kept open for business every business day, during such hours as are commonly observed by the banks of that city as banking hours. Said commissioner may also provide such stationery, printing, postage, office help and other necessary conveniences as may be requisite in such office. All said salaries and expenses shall be audited and paid in the same manner as the salaries and expenses of other state officers. (In effect August 17, 1923.)

SEC. 4. Before entering upon their duties, the commissioner and his deputies shall each execute an official bond in the penal sum of five thousand dollars, each of which bonds must be guaranteed by a duly authorized surety or bonding company, the premium on which shall be paid from the allowance for office expenses. Any bond executed under this section must be approved by the governor and filed and reported in the office of the secretary of state, and such commissioner and deputies must take the oath of office as prescribed by the Political Code for the state officers in general. (In effect July 29, 1921.)

SEC. 5. It shall be the duty of the commissioner to furnish all associations, corporations or societies, which, in his judgment, legally come under his jurisdiction, and that have otherwise complied with the requirements of law, a license authorizing them to transact business for one year from the date of said license; to receive and place on file in his office the annual or other reports required by law to be made by building and loan associations, licensed by him; to supply each with blank forms for such statement; and to make, on or before the first day of October in each year, a tabulated report to the governor of this state, showing the condition of all such associations, corporations or societies reporting to him, with such recommendation as he may deem proper, accompanied by a detailed statement of all moneys received by him since his last report and the disposition thereof. (In effect July 29, 1921.)

SEC. 6. It shall be the duty of the commissioner, in person, or one of his deputies at least once in each year, without previous notice, to visit and examine into the affairs of every such association, corporation or society licensed by him, incorporated or doing business in this state; on such occasions he shall have free access to all the books, records, securities and papers of every such association, corporation or society, and shall first count the cash and check the bank balance of such corporation or association with the proper amount of funds as shown by the books to be on hand and at the date and hour of such examination, and shall then examine and verify the books, accounts, and securities, and, so far as possible and consistent, the values of all property owned or held as collateral security for moneys loaned, and otherwise use reasonable diligence to ascertain the financial condition and solvency thereof. He and his deputies shall have power to administer oaths in the line of duty, and to examine under oath the officers, employees and agents, or the custodian or receiver, relative to any or all the business thereof. Whenever the result of any such examination shall develop a condition demanding an extended audit of the books and affairs, the commissioner may, for such purpose, appoint a competent auditor at the expense of the association, corporation or society examined. The expense of such audit shall be fixed by the commissioner and shall not exceed fifteen dollars per diem, plus traveling and hotel expenses, for each day actually engaged in the making of the audit and the preparation of the report.

The commissioner or his deputies shall examine, or cause to be examined, the books and affairs of any such association, corporation or society formed under the laws of any other state, territory or foreign country applying for a license to enter this state for the transaction of

business, prior to the granting of such license and annually thereafter, and for every such examination made outside the state the actual traveling and hotel expenses incurred shall be paid by the association, corporation or society so examined; *provided*, that the result of any similar examination made and certified by the duly constituted authorities of any state having similar laws of supervision may be accepted by the commission. (In effect July 29, 1921.)

SEC. 7. To facilitate the examination specified in the foregoing section, he shall require every such association, corporation, or society to keep its books in such form as to accurately show its assets and liabilities in detail and to keep records written in ink, showing the appraised values of the real estate security held in connection with each loan, and signed in each case by the appraiser, officer or committee charged with making such estimated valuations. The commissioner may make a revaluation of the real estate owned, and of other securities of any such association, corporation or society licensed by him, on which the loan payments may be delinquent for six months or more, and may, for that purpose, appoint local appraisers, who shall be disinterested persons, at the expense of such association, corporation or society; the expense of such appraisement to be fixed by the commissioner, but not to exceed the sum of five dollars for property located outside of any incorporated limits and three dollars for property located inside of any incorporated limits for each property so examined and appraised. Each appraiser so appointed shall be required to make a sworn report to the commissioner of his estimated valuations of all property so examined and appraised.

SEC. 8. The commissioner shall have power to issue subpoenas and require attendance of any or all trustees, or agents of any such association, corporation or society, and such other witnesses as they may deem necessary, in relation to its affairs, transactions and condition, and any such person so served with such subpoena may upon application of the commissioner be required by order of the superior court of the county where the corporation, association or society has its principal place of business to appear and answer such pertinent questions as may be put to him by such commissioner and be required to produce such books, papers or documents in his possession as may be required by such commissioner.

SEC. 9. If the commissioner, as the result of any examination, or from any report made to him or to the shareholders, shall find that any association, corporation or society licensed by him, is violating the provisions of its charter or of the laws of this state provided for its government, or is conducting its business in an unsafe or unauthorized manner, he may, by an order addressed to the association, corporation or society so offending, direct a discontinuance of such violations or unsafe practices and a conformity with all the requirements of law; and if such association, corporation or society shall refuse or neglect to comply with such order within the time specified therein; or if it shall appear to the commissioner that any such association, corporation or society is in an unsafe condition, or is conducting its business in an unsafe manner, such as to render its further proceeding hazardous to the public, or to those having funds in its custody; or if he shall find that its assets are impaired to such an extent that, after providing for all liabilities other than to shareholders, members and investors, they

do not exceed in volume the dues or principal payments paid in by the shareholders, members and investors and accredited to or on account of all classes of stock, shares, or certificates of investment, issued and outstanding, he shall, in order to prevent waste and diversion of assets, assume and take charge of the affairs and business of such association, corporation or society and possession and control of all its property and assets, and retain such possession pending action by the proper court. Upon taking such action, he may, under his hand and official seal, appoint a custodian, require from him a good and sufficient bond, and place him in charge as his representative. He shall immediately notify the attorney general of his action and of all the necessary facts in connection therewith; and thereupon it shall become the duty of the attorney general to at once apply to the superior court of the county in which such association, corporation or society has its principal place of business, for an order citing such association, corporation or society to show cause, if any it may have, within not exceeding ten days, why the action of the commissioner should not be approved and confirmed by the court, and made permanent. Such court may in such application, and after a full hearing, approve or disapprove of the action of the commissioner. If the court shall approve and confirm the action of the commissioner, such approval and confirmation shall operate as a permanent injunction against the further prosecution of business by such association, corporation or society, and the commissioner shall proceed immediately to liquidate the business and affairs thereof, and so continue until such liquidation has been completed. If the action of the commissioner shall be disapproved by the court, the commissioner shall cause all reasonable expenses incurred by him during his occupancy or possession, including not exceeding eight dollars per diem, for each business day, as the compensation of the custodian, to be paid from the funds of such association, corporation or society, and immediately restore the balance of the property and assets thereof to the possession of the proper officers.

The approval and confirmation of the action of the commissioner, by the court, shall operate to empower the commissioner to collect all moneys, debts and claims due to or belonging to such association or society and to give full receipt therefor; to release or reconvey all real or personal property pledged as security for loans; to approve and pay all just and equitable claims; to prosecute all actions necessary to enforce liquidations; and, on the order of the court, to compound bad and doubtful debts and to sell and convey real and personal property.

As soon as practicable after the approval and confirmation of the action of the commissioner, by the court, he shall cause an inventory of all the assets of such association, corporation or society to be made in duplicate, the original to be filed with the proper court and the duplicate in the office of the commissioner. He shall cause due notice to be given by publication, weekly, for four successive weeks, in some newspaper published at or near the principal place of business of such association, corporation or society, requesting all persons having claims against it as creditors, shareholders, members or investors, to present same and make legal proof thereof, at a place and within a time to be designated in such publication; and he shall cause a copy of such notice to be mailed to all persons whose names appear of record upon its books as creditors, shareholders, members or investors; and upon the expira-

tion of the time fixed for the presentation of claims the commissioner shall prepare or cause to be prepared, in duplicate, a full and complete schedule of all claims presented, specifying by classes those that have been approved and those that have been disapproved, and file the original with the proper court and the duplicate in the office of the commissioner. Due notice shall be mailed to all claimants whose claims may have been rejected. Action to enforce the payment of any rejected claim must be brought and service had within thirty days from and after the date of filing of the schedule of claims with the proper court, otherwise all such actions shall be forever barred. The commissioner may, under his hand and official seal, appoint one or more special deputies to assist in the duties of liquidation and distribution, under his direction, and may also employ such counsel and clerical assistance as may be needful and requisite, and fix the salaries and compensation to be allowed and paid to each. All such salaries, together with such other reasonable and necessary expenses as may be incurred in the liquidation, shall be paid by him from the funds of such association, corporation or society in his hands, and from the net realization of assets, in excess of such salaries and expenses, the commissioner shall first pay all approved claims other than to stockholders, shareholders and members; and thereafter he shall distribute and pay dividends, in liquidation to the stockholders, other than guarantee, and to the shareholders and members, as fast as funds to the amount of ten (10) per cent of such approved claims are available therefor, and so continue until all the assets have been realized upon and a final dividend in liquidation shall be declared and paid. Upon the payment of a final dividend in liquidation, the commissioner shall prepare and file with the proper court a full and final statement of the liquidation, including a summary of the receipts and disbursements, and a duplicate thereof shall be filed in the office of the commissioner, and after due hearing and approval by the court the liquidation shall be deemed to be closed. The approval and confirmation of the action of the commissioner, in the manner herein provided, shall operate to dissolve or stay any or all actions or attachments initiated or levied within thirty days next preceding the date of notification of the attorney general by the commissioner; and, pending the process of liquidation, as herein provided, no attachment or execution shall be levied nor lien created upon any of the property of such association, corporation, or society.

In every case where any such association, corporation or society shall have a paid in guarantee capital, and the realization of assets shall be insufficient to meet the liabilities due to all other classes of stockholders, shareholders, members and investors, the commissioner shall enforce, by action or otherwise, the liability of each and every of the holders of the guarantee capital stock for his or their respective pro rata of any such deficiency. Whenever, in all cases where there shall be a paid in guarantee capital, the commissioner shall have fully liquidated all approved claims, and shall have made due provision for any and all known but unclaimed liabilities, guarantee capital excepted, and shall have paid all expenses of liquidation, any surplus that may then remain in his hands, together with all the records and effects, shall be delivered over to the holders of the guarantee capital stock at a meeting thereof to be called by the commissioner for that purpose. (In effect March 23, 1912.)

SEC. 9a. Whenever it shall become necessary for the commissioner to take action against any association because of unsafe practices and of conditions unsafe and hazardous to the public and to those having funds in its custody, as provided in section nine, the refusal of any officer or director to comply with his written demand for possession of the property and assets shall constitute a misdemeanor punishable by a fine of not more than five hundred dollars or by imprisonment in the county jail for not more than ninety days, or by both such fine and imprisonment; and if such demand be not complied with within twenty-four hours after service the commissioner may call to his assistance the sheriff of the county in which the principal place of business of such association is located, by written demand under his hand and official seal, whereupon it shall become the duty of such official to enforce the demands of the commissioner. (In effect August 8, 1915.)

SEC. 10. Upon the approval of the action of the commissioner, in the manner and for the cause set forth in section 9, the commissioner shall require the president and secretary of such association, corporation or society to, and such officers shall, make a schedule of all its property and make oath that such schedule sets forth all the property which such association, corporation or society owns or to which it is entitled, and deliver such schedule, and the possession of any and all such property as may not have been so previously delivered, to the commissioner, who may at any time examine under oath such president and secretary, or other officers, to determine whether or not all the property which such association, corporation or society owns, or to which it is entitled, has been transferred and delivered into his possession. (In effect March 23, 1912.)

SEC. 11. Receivers, heretofore appointed, must, at least annually, make due report of all their doings and accounts to the proper court, and immediately thereafter file a copy thereof with the commissioner; and the commissioner shall, at least once in each year, and as much oftener as he may deem expedient, examine the accounts and doings of such receivers, and, for such purpose, shall have full and free access to all books, accounts and vouchers relating to such liquidation, and any defect, irregularity or misconduct on the part of such receivers as he may find to exist shall be, by the commissioner, reported to the proper court. (In effect March 23, 1912.)

SEC. 12. Upon the certificate, under oath, of any ten or more officers, trustees, creditors, shareholders or depositors of any such association, corporation or society, setting forth their interest and the reason for the making of such examination, directed to the commissioner, and requesting him so to do, he shall forthwith make a full investigation of its affairs, in the manner provided.

SEC. 13. If the commissioner, having knowledge of the insolvent condition, or of any violation of law or unsafe practice of any such association, corporation or society under his supervision, such as renders, in his opinion, the conduct of its business hazardous to its shareholders, creditors or depositors, shall fail to take the proper action required by this act, or shall refuse or neglect to perform the official duties pertaining to his office, then upon conviction thereof the office of such commissioner shall be declared vacant by the governor, and a successor be appointed to fill the unexpired term.

SEC. 14. To meet the salaries and expenses provided for by this act, the commissioner shall require every association, corporation or society licensed by him or coming under his supervision to pay in advance, to him, and prior to the issuance of any license, its pro rata amount of all such salaries and expenses, and it is hereby made the duty of every such association, corporation or society to pay the same; such pro rata shall be fixed and determined by the proportion which its assets bear to the aggregate assets of all such associations, corporations, or societies, receiving licenses, as shown by the last reports of such corporations, associations, or societies to the commissioner. On or before the thirtieth day of December, in each year, the commissioner shall notify each of such associations, corporations or societies, through the United States mail, of the amount assessed and levied against it and that the same must be paid within twenty days thereafter; and should payment not be made to him within said twenty days, he shall then assess and collect a penalty, in addition thereto, of ten per cent per day for each day that such payment may be delayed or withheld; *provided, however*, that in the levy and collection of such assessment, no such association, corporation or society shall be assessed for, nor be permitted to pay less than ten dollars per annum, and any such association hereafter formed in this state, shall be required to pay not less than one dollar per month for the unexpired term ending December thirty-first, succeeding application; and in like manner any such association organized outside this state shall be required to pay not less than three dollars per month, for such unexpired term, for its first license.

SEC. 15. It shall be the duty of the commissioner to require every such association, corporation or society coming under his supervision, to procure from him, prior to the transaction of any business, a certificate of authority or license to transact business in this state; and it is hereby made the duty of every association, corporation or society to comply with such requirement. To procure such license, there must be filed with and approved by the commissioner, a certified copy of its articles of incorporation, constitution and by-laws and all subsequent amendments thereto, accompanied by the license fee herein provided for; and after the expiration of the term for which a license may have been granted to it, no such association, corporation or society shall be permitted to continue to transact business without first procuring a renewal of such license on the terms provided in this act, and any such association, corporation or society violating the provisions hereof shall be subject to a penalty of ten per cent per day of the amount of the license fee required to be paid under section fourteen of this act, in addition thereto, for each day during the continuance of such offense. The commissioner is authorized and empowered to revoke the license of any such association, corporation or society under his supervision, the solvency whereof may have become imperiled by losses or irregularities; and immediately upon the revoking of any such license he shall report the facts to the attorney general, who shall thereupon take such proceedings as are provided in section nine of this act.

SEC. 15a. No person receiving compensation therefor, other than an officer, director or salaried employee, no part of whose compensation consists of commissions, or other than a local resident agent who has resided in the county in which he holds such local agency for a period of not less than one year prior to the time that he took such agency, of

a building and loan association or other similar corporation or society which is duly licensed by the commissioner, shall act as solicitor or agent for the sale of the shares of stock, shares of membership, certificates or other securities or forms of investment issued by, or for the securing of loans from any such association, corporation or society until he has first procured from the commissioner a license therefor. To obtain such license there must be filed with the commissioner a duplicate of the authorization or appointment issued to him by, together with a request from, a licensed association, corporation or society that a license be issued to him to act as an agent or solicitor for it, and accompanied by a fee of one dollar. All such licenses shall expire by limitation on the thirtieth day of June succeeding their issue, but may be renewed from time to time, for an additional period of one year upon a request therefor from the association, corporation or society originally applying, and payment of a renewal fee of one dollar. Any such license may be revoked at any time on the application of the association, corporation or society for whom it was issued, or may be revoked by the commissioner for cause.

The commissioner shall keep an alphabetical list of the names of persons to whom such licenses are issued with the date of issue and renewal, and the name of the association, corporation or society for whom such licensee is authorized to act. All such licenses shall be issued under rules and regulations to be prescribed by the commissioner. (In effect July 27, 1917.)

SEC. 16. The commissioner shall require every association, corporation or society licensed by him, and including associations in liquidation, within thirty days after the close of its annual fiscal term to make a report to him in writing, verified by the oath of its president and secretary, showing accurately its financial condition at the close of such term; such report shall also include all the receipts and disbursements and income and expenses for the term, together with such statistical and other information as may be deemed essential; all and every of such reports shall be in such form as the commissioner may prescribe, and upon blanks to be by him furnished therefor. Every such association, corporation or society is hereby required to make and file all such reports within the time specified herein, and for failure or neglect so to do shall be subject to a penalty of ten dollars per day for each and every day the same shall be delayed or withheld.

SEC. 17. The collection of all moneys assessed, as herein provided, for the payment of salaries and annual expenses, or forfeitable as fines for failure to make payments of assessments, procure licenses, or make and file reports as herein specified, and due from any such association, corporation or society coming within the provisions of this act, or imposed as a penalty for violation of any order or summons, may be enforced by the commissioner by action instituted in any court of competent jurisdiction; and all moneys collected or received by the commissioner under this act, shall be deposited with the state treasurer, to be credited to a fund to be known and designated as the "building and loan inspection fund"; which said fund shall only be used in defraying the salaries and expenses provided for by this act; *provided, however*, that the commissioner may retain in his possession and under his control a sum not exceeding three hundred dollars to be used for the benefit of his office, as a revolving fund, for making advance payment

of office rent and office expenses prior to the presentation and allowance of the periodical claims therefor. (In effect July 27, 1917.)

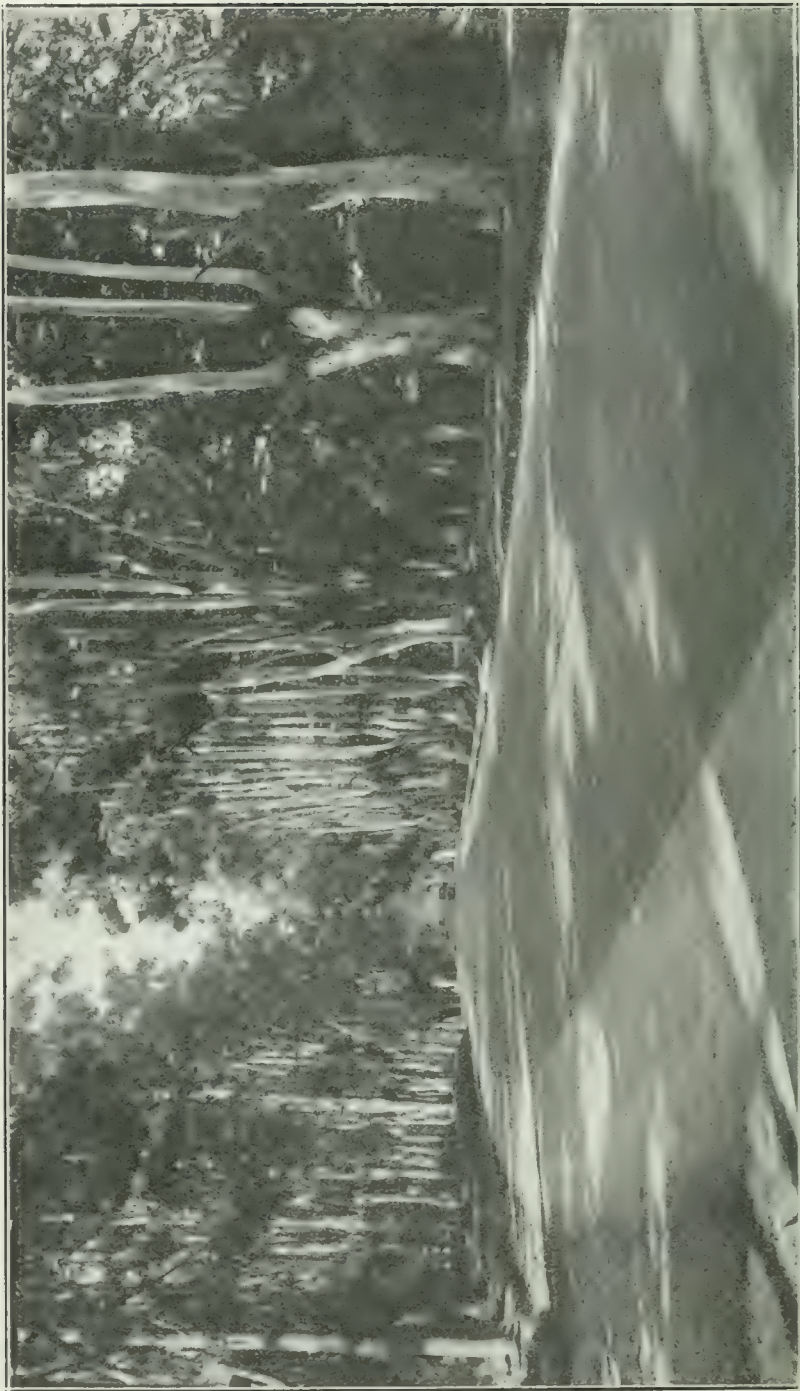
SEC. 18. An act approved March 21, 1905, entitled "An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting the license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law, or unsafe practices are found to exist, or are reported by the commissioners to the attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; providing for exemption of property of associations in liquidation from attachments, executions and liens, pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses, and to make and file reports; providing penalties for violations of law and orders of the commissioners; providing for succession in office, and repealing all acts and parts of acts in conflict herewith." Also an act approved March 23, 1907, entitled "An act to amend section sixteen (16) of an act entitled 'An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law, or unsafe practices are found to exist, or are reported by the commissioners to the attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; providing for exemption of property of associations in liquidation from attachments, executions, and liens pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses, and to make and file reports; providing penalties for violations of law and orders of the commissioners; providing for succession in office, and repealing all acts and parts of acts in conflict herewith.' " approved March 21, 1905, relating to and providing for reports to building and loan commissioners and the publication thereof. Also an act approved March 20, 1909, entitled "An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law, or unsafe practices are found to exist or are reported by the commissioners to the

attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; providing for exemption of property of associations in liquidation from attachments, executions and liens pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses, and to make and file reports; providing penalties for violations of law and orders of the commissioners; providing for succession in office, and repealing all acts and parts of acts in conflict herewith," approved March 21, 1905, relating to the powers and duties and salaries of the state building and loan commissioners, and all acts or parts of acts inconsistent with the provisions of this act are hereby repealed.

SEC. 19. The building and loan commissioner provided for by this act shall be the successor in interest of, and shall succeed to all the rights, powers and privileges possessed by, the building and loan commissioners under and by virtue of that certain act entitled "An act approved March 21, 1905, as amended March 23, 1907, and as amended March 20, 1909, entitled 'An act creating a bureau of building and loan supervision; providing for the appointment of administration officials therefor to be known as the building and loan commissioners; prescribing their duties, powers and compensation; providing for a secretary, his powers and compensation; providing for the rental of offices for the use of the bureau and for traveling and office expenses; providing a system for licensing building and loan and other associations, and for assessing and collecting the license fees necessary to meet the salaries and other expenses; providing a course of procedure where violations of law or unsafe practices are found to exist, or are reported by the commissioners to the attorney general; providing for involuntary liquidation by trustees, and proceedings in connection therewith; providing for exemption of property of associations in liquidation from attachments, executions and liens, pending liquidation; providing for and requiring associations to procure licenses, pay assessments levied for pro rata of salaries and expenses and to make and file reports; providing penalties for violations of law and orders of the commissioners; providing for succession in office and repealing all acts and parts of acts in conflict herewith'"; and any and all actions or proceedings taken or commenced by the said building and loan commissioners, under the act aforesaid, shall continue in full force and effect and the said actions and proceedings shall not abate and the said building and loan commissioner provided for by this act shall be substituted for and continue in the place and stead of the said building and loan commissioners under the act aforesaid, and likewise all books, documents, records and property of every kind and description obtained or possessed by the building and loan commissioners or their secretary or clerks, examiners or employees under the provisions of the said act of March 21, 1905, shall immediately be turned over and delivered to the said building and loan commissioner herein provided for.

SEC. 20. This act shall be known as the building and loan commission act.

SEC. 21. This act shall take effect immediately.



State Highway in San Mateo County. Portion of Peninsular road widened to forty feet.

FOURTH BIENNIAL REPORT

OF THE

California Highway Commission

OF THE

STATE OF CALIFORNIA

NOVEMBER 1, 1924

HARVEY M. TOY

NELSON T. EDWARDS

LOUIS EVERDING

California Highway Commission

ROBERT M. MORTON
State Highway Engineer

PAUL F. FRATESSA
Attorney

W. F. MIXON
Secretary



CALIFORNIA STATE PRINTING OFFICE
FRANK J. SMITH, Superintendent
SACRAMENTO, 1924

LETTER OF TRANSMITTAL

NOVEMBER 1, 1924.

HONORABLE FRIEND WM. RICHARDSON,
Governor, State of California.

SIR: We have the honor to submit herewith the Fourth Biennial Report of the California Highway Commission of the State of California.

Respectfully,

CALIFORNIA HIGHWAY COMMISSION,
HARVEY M. TOY, Chairman,
LOUIS EVERDING, Member,
NELSON T. EDWARDS, Member.

CONTENTS.

	Page
Personnel of the California Highway Commission	13
Organization Chart	14
Biennial Report of the California Highway Commission.....	15
APPENDIX A.	
Report of State Highway Engineer to the California Highway Commission.....	26
APPENDIX B.	
Legal Department	46
APPENDIX C.	
Department of Surveys and Plans.....	51
APPENDIX D.	
Construction Department	56
APPENDIX E.	
Bridge Department	83
APPENDIX F.	
Maintenance Department	93
APPENDIX G.	
Equipment Department	107
APPENDIX H.	
Department of Convict Camps	114
APPENDIX J.	
Purchasing Department	121
APPENDIX K.	
Accounting Department and Financial Statement.....	127
APPENDIX L.	
Federal Aid Highways in California.....	139
APPENDIX M.	
Third State Highway Bond Sales.....	151
APPENDIX N.	
Uncompleted Portions of the State Highway System	155
APPENDIX O.	
Apportionment of Motor Vehicle Receipts and Gas Tax.....	161
APPENDIX P.	
Widening and Thickening of State Highways.....	169
APPENDIX Q.	
Contract Statistics	175
APPENDIX R.	
Average Contract Prices 1912 to June 30, 1924.....	194
APPENDIX S.	
Officers and Employees	196
APPENDIX T.	
Map of California, showing State Highway System....(see pocket inside back cover)	

ILLUSTRATIONS.

Frontispiece—State Highway in San Mateo County.

- | | |
|-------|--|
| PLATE | I. Grading in progress on Truckee River Canyon road, State Highway in Nevada County. |
| PLATE | II. State Highway in Placer County between Auburn and Colfax. |
| PLATE | III. State Highway in Los Angeles County, Whittier Boulevard. Reconstructed in cooperation with County. |
| PLATE | IV. Bridge under construction near Polaris. State Highway in Nevada County. Truckee River Canyon. |
| PLATE | V. State Highway on the Coast Boulevard in Los Angeles County. Construction in progress by day labor. |
| PLATE | VI. State Highway in San Benito County. Chittenden Road. |
| PLATE | VII. State Highway in Shasta County. Concrete Pavement north of Redding. |
| PLATE | VIII. Daylighted curve on Cuesta grade, State Highway in San Luis Obispo County. |
| PLATE | IX. Guard rail in Shasta River Canyon. State Highway in Siskiyou County. |
| PLATE | X. State Highway construction on Coast Boulevard in Ventura County. |
| PLATE | XI. Widening roadway on State Highway in Santa Barbara County. |
| PLATE | XII. State Highway in Napa County near summit of Mt. St. Helena. |
| PLATE | XIII. State Highway in Humboldt County between Trinidad and Orick on the Redwood Highway. |
| PLATE | XIV. Convict camp on State Highway in Del Norte County, Smith River. |
| PLATE | XV. Convict camp on State Highway in Kern County, Kern River Canyon. |
| PLATE | XVI. Widening and straightening on improved standards of alignment and construction. State Highway in Shasta County. |
| PLATE | XVII. Widening and straightening roadway on Redwood Highway. State Highway in Mendocino County. |
| PLATE | XVIII. Bridge at South Fork of Pacheco Creek on State Highway in Santa Clara County. Pacheco Pass road. |
| PLATE | XIX. Kaweah River Bridge built by Tulare County on State Highway. |
| PLATE | XX. Rio Vista Bridge across Sacramento River. Built by Solano and Sacramento Counties on State Highway. |
| PLATE | XXI. State Highway in Los Angeles County on Coast Boulevard. |
| PLATE | XXII. State Highway in San Bernardino County on the Crest Drive. |
| PLATE | XXIII. State Highway in Monterey County. |
| PLATE | XXIV. Placing concrete pavement near Sacramento. State Highway in Sacramento County. |
| PLATE | XXV. State Highway in Sacramento County. Concrete pavement near Sacramento. |
| PLATE | XXVI. State Highway in Kern River Canyon, Kern County. |
| PLATE | XXVII. State Highway construction in Ventura County on the Coast Boulevard. |
| PLATE | XXVIII. Reconstruction on improved standards of alignment. State Highway in Shasta County. |
| PLATE | XXIX. Widening and straightening roadway on Redwood Highway. State Highway in Mendocino County. |
| PLATE | XXX. State Highway construction in Imperial County on the Yuma road near Pilot Knob. |
| PLATE | XXXI. State Highway in Imperial County across sand hills, plank road. |
| PLATE | XXXII. Central concrete mixing plant used on State Highway in Alameda County. |

ILLUSTRATIONS—Continued.

PLATE	XXXIII.	Spreading calcium chloride for curing concrete pavement on State Highway in Sacramento County.
PLATE	XXXIV.	Loader and sand proportioning plant used for paving State Highway in Shasta County. Auxiliary hopper prevents overcharging.
PLATE	XXXV.	Loader and stone proportioning plant used for paving State Highway in Shasta County.
PLATE	XXXVI.	State Highway construction in Imperial County. Wire mesh on subgrade for asphaltic concrete pavement.
PLATE	XXXVII.	State Highway construction in Imperial County. Steel plates to support trucks on subgrade.
PLATE	XXXVIII.	Experimental plank road construction on State Highway in Imperial County across sand hills.
PLATE	XXXIX.	Experimental plank road construction on State Highway in Imperial County across sand hills
PLATE	XL.	Widening pavement on State Highway in Solano County. Rig for spreading asphaltic concrete shoulders.
PLATE	XLI.	Widening and thickening construction on State Highway in Solano County. Spreading asphaltic concrete.
PLATE	XLII.	State Highway in Solano County Spreading crushed rock shoulders.
PLATE	XLIII.	State Highway in Solano County, between Denverton and Rio Vista.
PLATE	XLIV.	Action of alkali soil on concrete: Tray IV, soil near Willows; V, Coachella Valley; VI, South of Bakersfield.
PLATE	XLV.	Concrete specimens after 3½ years in tray IV. Five specimens entirely destroyed.
PLATE	XLVI.	Concrete specimens after 3½ years in tray V. Five specimens entirely destroyed.
PLATE	XLVII.	Concrete specimens after 3½ years in tray VI.
PLATE	XLVIII.	Central mixing plant for concrete paving near Sacramento. State Highway in Sacramento County.
PLATE	XLIX.	Placing concrete from central mixing plant. State Highway in Sacramento County.
PLATE	L.	Cuyama River Bridge. State Highway in San Luis Obispo-Santa Barbara Counties.
PLATE	LI.	Grade separation of the Northwestern Pacific Railroad and State Highway in Mendocino County south of Willits.
PLATE	LII.	Bridge at Big French Creek. State Highway in Trinity County.
PLATE	LIII.	Grade separation and bridge over Susan River, on State Highway in Lassen County.
PLATE	LIV.	Grade separation of the State Highway and Southern Pacific Railroad in Shasta County near Cottonwood.
PLATE	LV.	Bear River Bridge on State Highway at Placer-Nevada County Line.
PLATE	LVI.	Bridge on the Crystal Springs Dam, Skyline Boulevard, State Highway in San Mateo County.
PLATE	LVII.	State Highway in Mendocino County. Sidehill viaduct construction along the Eel River.
PLATE	LVIII.	Suspension bridge over Merced River at Briceburg.
PLATE	LIX.	Distributing calcium chloride for dust prevention on the Skyline Boulevard. State Highway in San Mateo County.
PLATE	LX.	Marking traffic line on State Highway pavement. One type of machine used.
PLATE	LXI.	Maintenance foreman cottage in San Joaquin Valley.
PLATE	LXII.	State Highway maintenance work in Los Angeles County on asphaltic concrete pavement.
PLATE	LXIII.	Road maintainer spreading gravel on State Highway in Amador County.
PLATE	LXIV.	Road maintainer spreading gravel on State Highway in Amador County.
PLATE	LXV.	Division IV Maintenance Yard near Petaluma.

ILLUSTRATIONS—Concluded.

PLATE	LXVI.	Portion of California Highway Commission Shop, Sacramento.
PLATE	LXVII.	California Highway Commission Shops. View showing Reconstructed Motor Equipment.
PLATE	LXVIII.	California Highway Commission Shops, Sacramento.
PLATE	LXIX.	California Highway Commission Shops. Steam hoist in yard.
PLATE	LXX.	Convict Camp on State Highway in Mariposa County, Yosemite Valley Road.
PLATE	LXXI.	Convict Camp on State Highway in Kern County, Kern River Canyon.
PLATE	LXXII.	Convicts going to work over graded Yosemite Valley road. State Highway in Mariposa County.
PLATE	LXXIII.	Convict work under construction on Yosemite Valley road. State Highway in Mariposa County.
PLATE	LXXIV.	Bridge across Alamitos Bay on State Highway constructed by Los Angeles County. Preparing to remove span.
PLATE	LXXV.	Bridge across Alamitos Bay. Span removed to let dredge through.
PLATE	LXXVI.	State Highway in Amador County. Maintenance work east of Pine Grove.
PLATE	LXXVII.	Moving headwall to extend culvert before widening roadway. State Highway in San Diego County.
PLATE	LXXVIII.	State Highway in Inyo County, Round Valley road.
PLATE	LXXIX.	State Highway in Inyo County, Round Valley road.
PLATE	LXXX.	State Highway in Monterey County.
PLATE	LXXXI.	State Highway in Monterey County near Big Sur.
PLATE	LXXXII.	State Highway in Kern River Canyon, Kern County, a Federal Aid Project.
PLATE	LXXXIII.	State Highway in Humboldt County between Trinidad and Orick on the Redwood Highway, a Federal Aid Project.
PLATE	LXXXIV.	State Highway in San Luis Obispo County on the Cuesta Grade, a Federal Aid Project.
PLATE	LXXXV.	State Highway in Santa Barbara County, Cuyama River road, a Federal Aid Project.
PLATE	LXXXVI.	State Highway in Placer County, between Auburn and Colfax, a Federal Aid Project.
PLATE	LXXXVII.	State Highway in Del Norte County under construction by the Government as a Forest Road.
PLATE	LXXXVIII.	Yosemite Valley Road. State Highway in Mariposa County, a Federal Aid Project.
PLATE	LXXXIX.	State Highway in Shasta County.
PLATE	XC.	Tioga Lake, near Tioga Pass, on State Highway in Mono County.
PLATE	XCI.	State Highway in Mono County, Rock Creek Canyon.

STATE OF CALIFORNIA
CALIFORNIA HIGHWAY COMMISSION

HARVEY M. TOY, San Francisco, Chairman

NELSON T. EDWARDS, Orange

LOUIS EVERDING, Arcata

ROBERT M. MORTON, Sacramento.....State Highway Engineer
PAUL F. FRATESSA, San Francisco.....Attorney
W. F. MIXON, Woodland.....Secretary

HEADQUARTERS STAFF

Forum Building, Sacramento

T. E. STANTON.....ASSISTANT STATE HIGHWAY ENGINEER
FRED J. GRUMM.....ENGINEER OF SURVEYS AND PLANS
CHARLES S. POPE.....CONSTRUCTION ENGINEER
HARLAN D. MILLER.....BRIDGE ENGINEER
R. H. STALNAKER.....EQUIPMENT ENGINEER
GEO. R. WINSLOW.....MAINTENANCE ENGINEER
L. V. CAMPBELL.....OFFICE ENGINEER

BEN H. MILLIKEN.....SUPERINTENDENT CONVICT ROAD CAMPS
LOWELL R. SMITH.....PURCHASING AGENT
HERMAN B. WEAVER.....CHIEF ACCOUNTANT
FRANK B. DURKEE.....BULLETIN EDITOR

DIVISION ENGINEERS

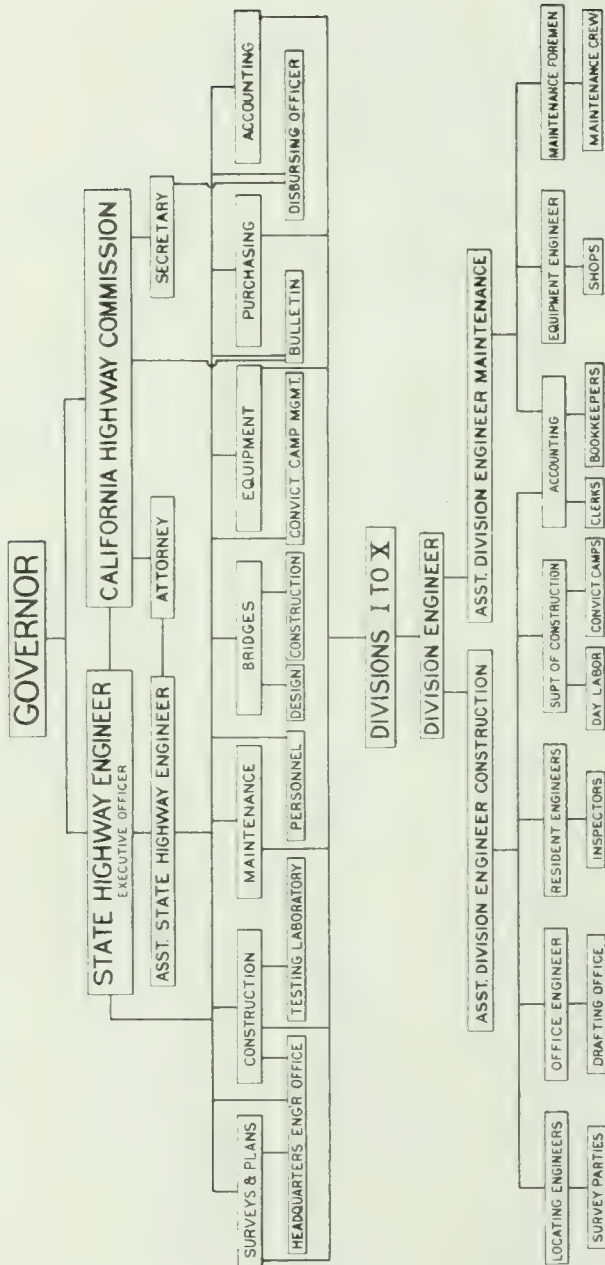
Division

I. T. A. BEDFORD.....Willits
II. H. S. COMLY.....Dunsmuir
III. F. W. HASELWOOD (Acting).....Cal. Fruit Building, Sacramento
IV. JNO. H. SKEGGS.....State Building, San Francisco
V. LESTER H. GIBSON.....Bank of Italy Building, San Luis Obispo
VI. J. B. WOODSON.....Rowell Building, Fresno
VII. S. V. CORTELYOU.....Pacific Finance Building, Los Angeles
VIII. E. Q. SULLIVAN (Acting).....City Hall, San Bernardino
IX. FRANCIS G. SOMNER.....Bishop
X. J. C. McLEOD.....Cal. State Life Building, Sacramento

PAST MEMBERS OF THE CALIFORNIA HIGHWAY COMMISSION

Name	Residence	Date of appointment	Termination of membership
Burton A. Towne	Lodi	August 2, 1911	Resigned January 15, 1914
Charles D. Blaney*	Saratoga	August 2, 1911	Resigned March 1, 1917
N. D. Darlington	Los Angeles	August 2, 1911	Resigned January 8, 1923
Charles F. Stern	Eureka	January 15, 1914	Resigned December 21, 1918
Henry J. Widenmann	Vallejo	March 1, 1917	Died October 6, 1918
Charles A. Whitmore	Visalia	November 29, 1918	Resigned January 8, 1923
Emmett Phillips	Sacramento	December 21, 1918	Died June 18, 1919
George C. Mansfield	Oroville	June 24, 1919	Resigned January 9, 1923

*Deceased.



ORGANIZATION OF THE CALIFORNIA HIGHWAY COMMISSION 1924

BIENNIAL REPORT

OF THE

CALIFORNIA HIGHWAY COMMISSION

NOVEMBER 1, 1924.

The undersigned became the members of the California Highway Commission by appointment of the Governor on January 9, 1923. This was the first time that an entirely new personnel had at one time assumed, as Commissioners, the trust established by the people of the state for the building of the system of state highways in California.

We have succeeded to the accomplishments of former Commissions in the pioneering of engineering and construction work, which has given to the state the nucleus of our great existing system of state highways. We assumed for the state the financial obligations existing on the state highway system and have endeavored to carry out those obligations with a vigorous, determined and nonpolitical policy.

We found many local situations unsatisfactory to us, involving relations with counties and sections, whereby tentative obligations were planned for the future. We have to the best of our ability tried to interpret the desires of the people of California, and to conform those desires to what we believe is for the best interests of the whole state, to the end that this great project might be advanced. We entered upon the work at a time when the finances available to the State Highway Commission were limited, and we have been hampered by this fact in aggressively carrying on the extension of the state highway system.

Due recognition must be given those who have had this same responsibility in the past. Out of the maze of conflicting opinions regarding the California highway system there stands out the fact that the state does have a system of improved highways which is reaping for the people tremendous financial dividends in the saving of cost of highway transportation.

It has not been a simple task to assume the responsibility of management of this going project, with funds being expended simultaneously on hundreds of highway sections throughout the state in amount of between \$15,000,000 and \$20,000,000 per year. Our first duty was to acquaint ourselves as rapidly as possible with the various portions of the highway system by personal inspection, to examine the various contracts and other work under way, in order to as quickly as possible formulate policies for carrying on the highway work. Many trips over the highway system were made by all of the Commissioners during the early part of 1923, without regard to weather or road conditions, holidays or Sundays, and today there is not a road in the state highway system which we have not inspected throughout its length at least once and most of them several times.

On assuming control of the management of this enterprise, we found an organization of some nine hundred-odd engineering and staff employees carrying out work which had already been placed under way,



Plate I. Grading in progress on Truckee River Canyon road, State Highway in Nevada County.



Plate II. State Highway in Placer County between Auburn and Colfax.

and engaged on surveys for new work. One of our first steps was to curtail preparation of plans for new work until we became familiar with the immediate necessity for those projects.

In January, 1923, we found about \$16,000,000 of unsold bonds of the \$40,000,000 issue of 1919, and money collectible in the future from the U. S. government as federal aid for highway construction in amount of about \$12,000,000. This federal aid balance included that apportioned for the year 1924-1925 and was the unpaid balance of all federal aid authorized by the Federal Highways Acts which was collectible by California, which totaled \$17,093,306. Obligations, contracts and authorized day labor jobs aggregated about \$16,000,000, leaving the federal aid balance of \$12,000,000, available for additional work on the state highway system. This was payable from time to time as federal aid work progressed. The statement of assets and liabilities, including bond funds and federal aid, as existed on June 30, 1922, and June 30, 1924, are shown in the table below.

JUNE 30, 1922

Assets—		
First State Highway Fund, balance on hand	-----	\$100,000 00
Second State Highway Fund, balance in fund	-----	96,169 97
Third State Highway Fund, balance in fund	-----	6,869,857 33
Third State Highway Fund, bonds unsold	-----	16,000,000 00
Total bond issue funds	-----	\$23,066,027 30
Available in connection with bond issue work—		
Chapter 880-21, Yuma-El Centro	-----	\$350,000 00
Contributions due from counties (estimated)	-----	150,000 00
Federal aid—Balance due on allotments to June 30, 1925	-----	13,284,318 19
Total assets June 30, 1922	-----	\$36,850,345 49
Liabilities—		
Estimated balance to complete going contracts June 30, 1922	-----	\$13,696,851 90
Add 11-1/9%, administration	-----	1,521,872 43
Total liabilities June 30, 1922	-----	\$15,218,724 33
Balance available June 30, 1922	-----	\$21,631,621 16

JUNE 30, 1924

Assets—		
First State Highway Fund, balance on hand	-----	\$100,000 00
Second State Highway Fund, balance in fund	-----	969,752 80
Third State Highway Fund, balance in fund	-----	746,640 69
Third State Highway Fund, bonds unsold	-----	3,000,000 00
Third State Highway Fund, premium on above bonds (sold in July, 1924)	-----	181,500 00
Total bond issue funds	-----	\$4,997,893 49
Available in connection with bond issue work—		
Chapter 223-23, Klamath River Bridge	-----	\$224,840 16
Contributions due from counties	-----	151,272 43
Federal aid—Balance due on allotments to June 30, 1925	-----	7,631,929 51
Total assets June 30, 1924	-----	\$13,005,935 59
Liabilities—		
Estimated balance to complete going contracts June 30, 1924	-----	\$6,273,556 97
Add 11-1/9%, administration	-----	697,061 89
Total liabilities June 30, 1924	-----	\$6,970,618 86
Balance available June 30, 1924	-----	\$6,035,316 73

Our analysis of the financial situation quickly brought the conclusion that we must get under agreement as rapidly as possible all federal aid coming to California, for its payment would constitute the working capital of the Commission after the obligations were met and the

bond money was expended. It has been the endeavor of the Commission to obtain federal aid approval on all contracts in the federal aid system. On June 30, 1924, our federal aid asset balance had been reduced to \$7,631,930, of which sum \$4,522,857 was obligated to work under way.

It has been our endeavor to put in force policies for managing the state highway situation which coordinated with the desires of the people of the state. We have interpreted those desires as follows:

1. The completion of the main trunk lines of highway, including certain of the most important interstate connections.
2. The maintenance in high-class condition, with annual revenues, of the improvements already installed. This includes the betterment of these highways by widening of grades, elimination of curves, placing of rock shoulders, improvement of drainage condition, etc.
3. The reconstruction as fast as available funds will permit of existing construction as dictated by the condition of pavement and the requirements of traffic.

ANNUAL FUNDS

Increased activities in maintenance and reconstruction have been made possible by the measure approved by the 1923 legislature, which provided for the expansion of annual state highway revenues through the gas tax. It was estimated that this measure, combined with the adjusted scale of license fees, would produce about \$18,000,000 per year, one-half of which would be available for state use in maintenance, betterment and reconstruction. We anticipate that the preliminary estimates of revenue will be realized during the year 1924, and we have lost no time in obligating by maintenance allotments and through recon-



Plate III. State Highway in Los Angeles County, Whittier Boulevard. Reconstructed in cooperation with County.

struction contracts the state's share of the funds. The reconstruction and improvement of about 200 miles of highway will be accomplished during 1924 by this measure, and the maintenance of the existing highways has been brought to a high state of efficiency.

CONVICT LABOR

The operation of the three convict camps established in past years has been continued. It was with considerable disappointment that the Commission found in their early investigation that the results obtained from convict camps were not especially gratifying in so far as road building costs were concerned.

Early in the year 1923 a method of operation of convict camps was presented for our consideration by Julian H. Alco, of San Francisco, who, from philanthropic motives, was interested in the welfare of convicts. He proposed that the convicts be put on a daily wage basis with opportunity to earn a limited amount of money for themselves or their dependents. The advantage of this method made a strong appeal, and when a measure was considered by the legislature embodying most of Mr. Alco's ideas, it had our hearty support. In August, 1923, the Convict Labor Law was placed in operation. The prisoners have been able to save for themselves a large amount of money out of the wage paid by the state and there is a greater interest taken throughout the state in the excellent work done through these convict organizations. If funds were available, convict camps could be expanded and increased in number so that 1500 to 2000 men could be placed on the roads. Our convict superintendent and the prison wardens are overrun with applications from state prisoners to go to the camps. We now have the selection of the best men in the prisons and a large element of human interest has been added to this work.

The Convict Labor Law permits the Highway Commission to pay the convicts wages up to a limit of \$2.50 per day. In determining the wage to pay we decided that the gain for the state highways over the plan used in the past should be in greater amount of work and increased morale rather than in decreased cost per man day. Therefore, the wage adopted was the average cost per man day for the year previous to the new law becoming effective, and was fixed at \$2.10 per day. Under this wage our records (which are very carefully kept due to the necessity for accounting for each man's earnings) show an average earning for all prisoners employed of about 31 cents per day. Some of them for short periods of time earn the maximum permitted by law—75 cents per day. A year's experience under this law, however, convinces us that much greater relief could be given the prison situation and far more benefit accomplished for the state prisoners by getting more prisoners in road camps. However, we are as yet unable to show a saving over the cost of similar work done by contract, the reason for which we ascribe to the greater proportion of human labor in the convict method of construction, whereas the contract work is usually accomplished to a large extent by machinery.

If this method of construction is to be expanded, it should be by direct legislative appropriation to finance each camp for a two-year

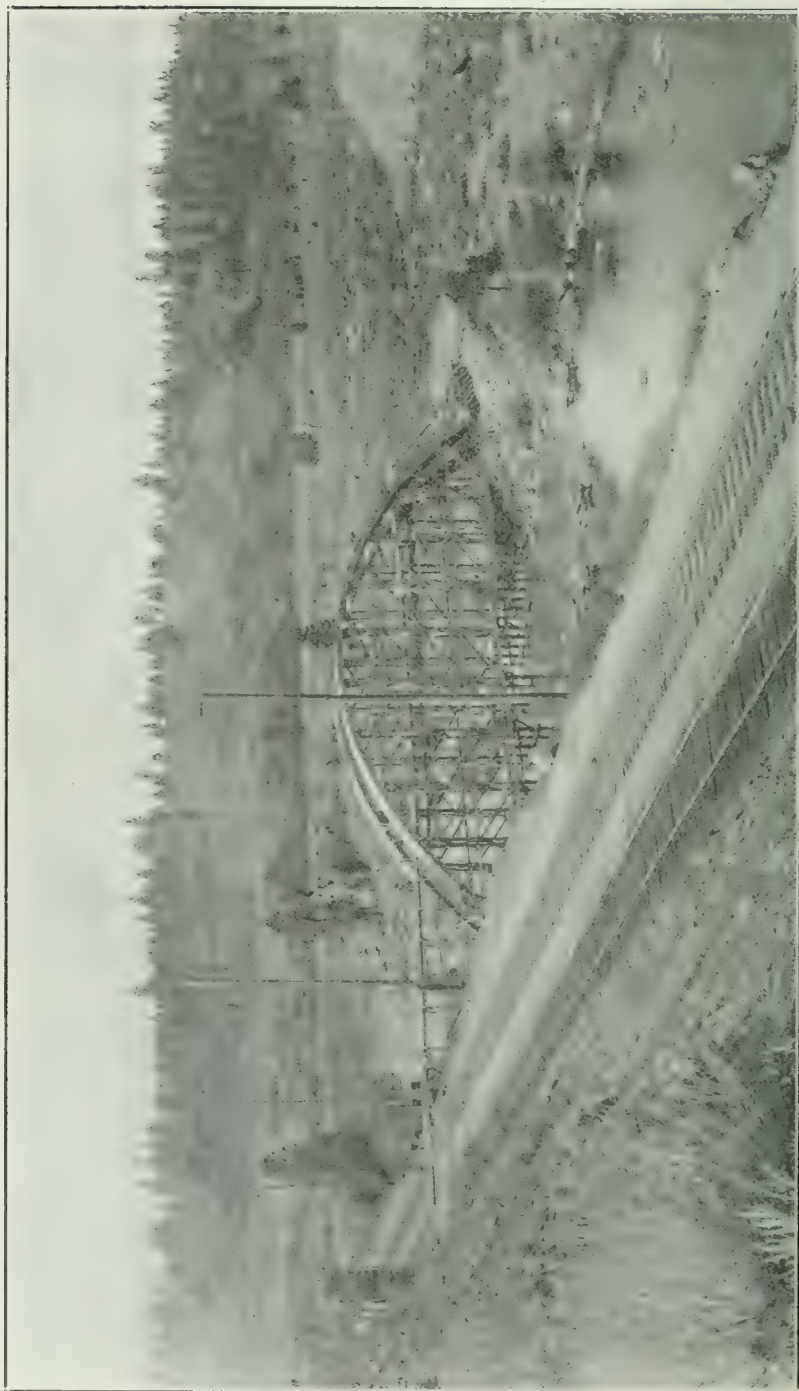


Plate IV. Bridge under construction near Polaris, State Highway in Nevada County. Truckee River Canyon

period, or the highway funds used for the purpose should be relieved to the extent of the actual cost saved to the prison funds, to be placed to the credit of the camp commissary and guarding expenses.

STANDARDS OF CONSTRUCTION

We are heartily in sympathy with the policy of the State Highway Engineer in the use of high standards for state highway construction. Motor vehicle registration has increased ten-fold since 1912 and traffic counts on the highways show corresponding increases. Throughout the year 1924 traffic counts have been taken on many sections of highway, and we are amazed at the increase in traffic as shown by comparison of our figures this year with those of 1922 and 1920. We are satisfied that a minimum width of 20 feet of paving should be constructed on our main roads and that where the traffic counts exceeds 10,000 vehicles per day additional width should be provided. The elimination of curvature is regarded as extremely essential for present and future traffic and our Engineering Department has our full cooperation in designing improvements of the highest class in vogue for road building. On several of our most heavily traveled roads we are going practically into city street construction. On the Peninsula highway in San Mateo County one section of pavement five miles in length has already been widened to 40 feet and another section farther south is being widened to 30 feet. On the Whittier boulevard between Pasadena avenue and Montebello we have encouraged the formation of a highway improvement district, and with the cooperation of this district and Los Angeles County are constructing pavement with curbs and gutters to a width of 56 feet. This improvement must be immediately extended to Whittier and eventually through the thickly-settled portion of Orange County. We hesitate, however, to commit the state to a policy of construction, at its sole expense, of pavements in excess of 30 feet in width, and believe that local cooperation should generally be obtained to defray the excess cost.

FINANCING

The history of the various bond issues heretofore voted by the people is so well known as to need no further exposition here. Suffice it to say, that with the payment of contract obligations at present existing against the Highway Fund, all bond moneys will be exhausted, and, as stated above, our revenue for construction will be only the federal aid under agreement with the government. Federal aid agreements are being entered into on reconstruction contracts undertaken with the gas tax and federal aid payments on these contracts, when received, are placed to the credit of the bond fund.

This financial situation was foreseen in January, 1923, and at the suggestion of the California Highway Commission and State Highway Engineer, then assuming office, the legislature provided for the appointment by the Governor of a committee to make a complete study and investigation of the state highway system with a view of recommending to the 1925 legislature a financing plan. This investigation is now under way, and in due time will doubtless be submitted to the Governor and the legislature in form of a report for their information.



Plate V. State Highway on the Coast Boulevard in Los Angeles County. Construction in progress by day labor.



Plate VI. State Highway in San Benito County. Chittenden Road.

FUTURE POLICIES AWAIT FUNDS

In addition to the policies heretofore outlined, the Commission is of the opinion that when funds are available, it would be desirable to assume upon behalf of the state the following activities:

1. Maintenance of travelable state highway routes whether or not construction has been commenced or completed;
2. The design, supervision, and construction of all bridges on the state highway system;
3. The acquiring of all rights of way necessary for state highway purposes;
4. The construction and maintenance, to such an extent as may be necessary to adequately serve the traveling public, of the highway routes through the smaller cities and towns.

REASONS FOR NEW POLICIES

The Commission believes the activities outlined above to be proper functions of the State Highway Department. They outline steps which must be taken to provide the safeguards and service which the users of the highways are entitled to expect. This will be especially true if highway users are to assume a larger share of highway costs than they now pay.

1. Increasing traffic demands that traveled state highway routes be maintained. Counties are frequently unable, financially, to do the work on designated state highways and the general public suffers. It is evident that the time has come when the state should assume the additional cost of maintaining these unconstructed sections until such time as their actual building can be undertaken. On roads of light traffic, improvement under maintenance may make construction unnecessary for many years.

2. The requirement that counties construct necessary bridges on the state highways has resulted in bridge construction lagging years behind highway building. Hundreds of old structures on the state highway system, in the interests of the public safety, should be replaced at once. It is not reasonable to believe that construction will take place until it is financed by the state. The estimated cost of the most necessary bridges which should be under way at the present time is \$12,000,000.

The State Highway Engineer has organized a centralized bridge department within the engineering organization and the Commission is in a position to undertake bridge construction on a large scale.

The bridge problem must be faced. The best solution is state construction.

3. The plan under which the counties furnish rights of way seemed justified in the early stages of the project. Time has demonstrated in many instances the absence of ultimate economy in permitting local influence of state highway location. As construction progresses the problem is becoming increasingly difficult.

The county supervisors would welcome relief from this troublesome burden which, in the past, has been the cause of frequent controversy and much delay.

4. Uncompleted gaps in the main trunk lines, generally through the smaller cities and towns, are a source of annoyance alike to the traveling public and the Commission. These small towns, almost invariably, have not the funds or the facilities for the improvement of the highway within their limits to a standard necessary to care for the extra traffic which the state highway brings to their borders. Regardless of whether or not they are incorporated, the state's duty to the users of the highway seems to demand that it build and maintain the routes through these small cities and towns.

Legislation which will facilitate cooperative agreements with cities regarding construction and maintenance, as may be just in each particular case, should be enacted. There, also, should be legislation to enable the Commission to turn over to cities sections of the state highway within their corporate limits, where the cities desire to take over the highway, and where they have facilities for properly constructing and maintaining such sections. Present statutes are not adequate in this connection.

NEW DIVISIONS CREATED

Greater efficiency in the department has been brought about by a reorganization of the engineering forces. Three new divisions have been created, one east of the Sierras to handle road problems in a section of the state remote from its former headquarters; a second in the eastern portion of southern California, to have charge of interstate connections across the deserts, leaving the Los Angeles Division free to cope with the tremendous traffic problems surrounding that great city; and a third covering the territory between Modesto and Sacramento, a portion of the former Third Division which was considered too large for proper handling.



Plate VII. State Highway in Shasta County. Concrete Pavement north of Redding.

PROTECTION OF THE HIGHWAYS

More adequate police protection must be given the state highways. There must be enforcement of the law against irresponsible truck owners and others to prevent overloading and consequent injury of the highways. Unless prevented by law, overloading will damage and destroy any highway that may be built.

California needs a force of state motor police to protect the highways and make driving safe. We can see no other solution of the problem. Such a force should be under exclusive state control for the proper patrolling of state highways.

FINANCES

In view of the investigation of the state highway system now under way by the committee appointed by the Governor, the Commission does not desire to enter into any extended discussion of highway financing. It should be pointed out, however, that the gasoline tax has proved popular with the people and has brought in a considerable revenue, the state's share of which will be used for the reconstruction of sections of the state highway badly in need of widening and thickening, for the commencement of the rebuilding of old county built roads incorporated into the state system, and for maintenance. Many millions are urgently needed to continue this program to save as much of the investment in the original roads as possible.

Funds also are needed for the elimination of grade crossings and the removal of other dangers to make the highway system safer for present day traffic.

COST TO COMPLETE SYSTEM

The State Highway Engineer reported to the last session of the legislature that the completion of the state highway system, as now constituted, would involve the expenditure of at least \$200,000,000. More detailed studies of this cost are now being made by the engineers of the Commission. This information will be presented as a part of the report of the Committee of Nine. The people are entitled to know these facts, and until they do, it can hardly be expected that a proper financing plan will be adopted.

The completion of the system demands a continuous and adequate income for the State Highway Commission for new construction, reconstruction, and maintenance. In this regard, California holds a unique place among the states of the Union. More motor vehicles are owned here than in any other state, and, with the exception of the higher altitudes, the motor car may be used and enjoyed throughout the state every day in the year.

A tax on the users of the highways, much less than that now levied in many states, should provide the Commission with a total annual income of at least \$20,000,000. Such a sum will not carry the work forward at a much greater pace than during the last three years.

CALIFORNIA HIGHWAY COMMISSION,

HARVEY M. TOY, Chairman.
LOUIS EVERDING.
NELSON T. EDWARDS.

APPENDIX A

REPORT OF THE STATE HIGHWAY ENGINEER TO
THE CALIFORNIA HIGHWAY COMMISSION

November 1, 1924.

To the CALIFORNIA HIGHWAY COMMISSION.

GENTLEMEN:

During the biennial period from July 1, 1922, to 1924, the event of major importance to the state highway system undoubtedly is the enactment into law of the gas tax measure. This step in legislation was necessary for the proper maintenance and rebuilding of the existing highways, and had been previously recommended as an equitable method of raising revenue for those purposes. Other important occurrences include the enactment of a new convict labor law which became effective in the operation of our convict camps on August 17, 1923.

This biennial period, as was the previous, has been characterized by the magnitude of gross expenditures passing through the accounts of the Highway Commission, and during this period the highway construction has proceeded at a rate greater than in any other corresponding period since the inauguration of the state highway project in 1912. On June 30, 1924, the total expenditure since 1911 from all state highway bond funds, federal aid, contributions, and special legislative appropriations amounted to \$80,683,094.36, and of this amount \$24,439,876.21 was disbursed after June 30, 1922. On June 30, 1924, the total expenditures since 1914 from the motor vehicle and gas tax funds amounted to \$22,089,925.26, of which \$10,187,062.50 was disbursed after June 30, 1922. (Note.—For detailed account of these disbursements, see Appendix K.)

CONTRACT PRICES

Average contract prices during this as compared with the preceding biennium are shown in the following table:

Biennium Ending June 30	Grading (per cu. yd.)	Concrete paving including all materials (per cu. yd.)
1922 -----	\$0 78	\$15 75
1924 -----	0 74	13 40

A comparison of average contract prices for preceding years is shown in detail in Appendix R.



Plate VIII. Daylighted curve on Cuesta grade, State Highway in San Luis Obispo County.



Plate IX. Guard rail in Shasta River Canyon. State Highway in Siskiyou County.

HIGHWAYS UNDER CONSTRUCTION

(Classified as to type)

On June 30, 1924, the following mileages of highways were under contract and in progress of construction:

Type	New Construction	Miles
Grading -----		128.52
Grading and gravel surfacing -----		101.18
Gravel surfacing -----		38.42
Asphalt macadam -----		13.30
Portland cement concrete paving -----		17.87
Subtotal -----		299.29
	Reconstruction	
Grading -----		56.93
Grading and seawall -----		1.20
Grading and gravel surfacing -----		48.79
Rock shoulders -----		16.34
Portland cement concrete shoulders -----		18.40
Asphalt macadam -----		4.54
Asphalt concrete surfacing -----		15.92
Asphalt concrete surface and Portland cement concrete base -----		2.78
Portland cement concrete pavement -----		14.82
Portland cement concrete pavement—second story -----		27.09
Subtotal -----		206.81
Grand total -----		506.10

OVERHEAD EXPENSE

Several steps taken to increase the efficiency of the organization, namely: the formation of three new divisions, and the creation of well defined departments, have tended to add to overhead expense, notwithstanding which, during this biennium, administrative and overhead costs, as compared to total expense for all purposes, show a decrease.

Overhead expense is influenced by the amount of preliminary survey work undertaken, much of which may not result in construction expenditures during the same period. Over a term of years, the relation of these expenditures becomes adjusted. It is our present policy not to undertake too far ahead of construction the preliminary surveys necessary for preparation of plans. Some work of this nature done in the past will not be effective on account of changes in the standards of our highway construction.

New and necessary activities have been undertaken which tend to increase administrative and overhead expense. The research department of our laboratory has been increased and laboratory control is more complete than ever before. There is closer contact between all department heads at Sacramento, and the divisions, requiring several additional positions, and increase of traveling expenses. This is to the end that greater economy may finally be effected in the construction work.



Plate X. State Highway construction on Coast Boulevard in Ventura County.

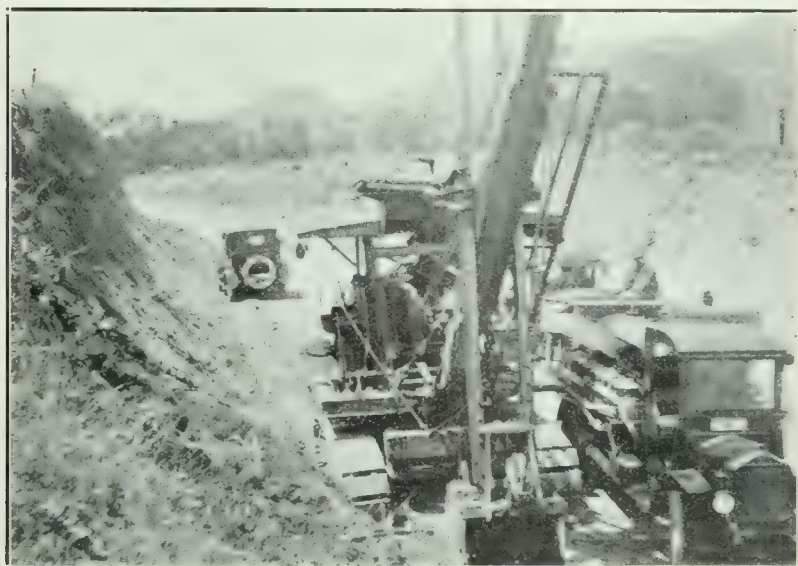


Plate XI. Widening roadway on State Highway in Santa Barbara County.

GAS TAX AND MOTOR VEHICLE ACTS

The gas tax and motor vehicle acts were designed to produce a combined revenue for the State Highway Commission of \$8,000,000 to \$9,000,000 per year, and for the year 1924 it is expected that the estimates of revenue will be fulfilled. The greatest revenue received in any year under the former license measure was in 1923, when the state's share of the receipts from motor vehicle license fees totaled \$4,878,394.71.

Provisions of these bills limit the use of the state's portion of this revenue to maintenance, betterment and reconstruction of the state highways. The increased revenue has permitted an expansion of the maintenance work on the highway system, and throughout this biennium much special betterment work has been accomplished in addition to the general maintenance. In this class of work may be included many excavation jobs for the bettering of sight distance around curves, erection of new guard rail of a substantial nature, widening of pavements at reverse curves, universal construction of drainage ditches, and the resurfacing of gravel and rock surfaced roads where the original material was becoming badly worn. For these purposes and for general maintenance, the expenditures are shown in Appendix F.

The increased annual revenues have, during the present year, permitted an aggressive continuation of the reconstruction of pavements and grades overstressed by constantly increasing traffic. The locations of such sections, financed from annual revenues during this biennium, are shown in Appendix P.

NEW DIVISIONS

It was early found that the highway work in several sections of the state was not prosecuted by the existing division organization as effectively as desirable, and a study of these situations led to the formation of three new divisions, bringing the total number to ten on the first of January, 1924. Three of the counties comprising large areas of desert, including San Bernardino, Riverside and Imperial, were formed into a separate division, known as Division VIII. This was accomplished during the fall of 1923, and the new division was placed in charge of Mr. E. Q. Sullivan, as Acting Division Engineer.

Division VI, with headquarters at Fresno, was relieved of the responsibility for the state highways in the eastern part of Kern County north of Mojave, and in Inyo and Mono counties. This division, known as Division IX, was placed in charge of Mr. F. G. Somner, former Division Engineer, Division I, at Willits.

The organization of Division X, with headquarters at Sacramento, was completed on January 1, 1924, and Mr. J. C. McLeod, who formerly held a similar position in Oregon, was placed in charge. This division comprises several counties formerly included in Division III territory, including the counties of Stanislaus, San Joaquin, Solano, and portions of Yolo and Sacramento and the mountain counties to the east.

Due to the growth of traffic and increase in mileage of constructed highways and additional maintenance requirements, the formation of these divisions is a natural development. The special problems encountered in the territory in the coast counties from Ventura to San Diego require special and concentrated treatment, and the traffic prob-



Plate XII. State Highway in Napa County near summit of Mt. St. Helena.



Plate XIII. State Highway in Humboldt County between Trinidad and Orick on the Redwood Highway.

lems of the desert are entirely dissimilar. Further changes of this nature will prove necessary as the work increases. The following table shows classified mileage in the divisions as now constituted:

Division	I	II	III	IV	V	VI	VII	VIII	IX	X	Totals
Total miles-----	615	806	882	454	519	660	636	703	419	706	6400
Miles constructed-----	295	416	403	365	338	473	427	270	112	292	3391
Miles under maintenance	437	522	650	393	351	488	427	532	215	607	4622

ORGANIZATION OF DEPARTMENTS

The administrative and engineering work of highway construction naturally divides itself into certain well defined channels, and this has been recognized by definite departmental organization. This permits individual engineers to devote their entire time to a particular branch of the work. This appertains most completely to the headquarters office at Sacramento. The work divides itself into the Department of Surveys and Plans, the Construction Department, the Maintenance Department, the Equipment Department and the Bridge Department. In addition to these, we have responsible heads in charge of convict labor work, accounting, purchasing and publicity. Résumés of the responsibilities and activities of the work of each department will be found later in this report. This departmental organization relieves the State Highway Engineer and the first assistant from a great mass of detail, permitting them to devote more time to field inspection, and to promoting the general efficiency of the organization.

BRIDGE DEPARTMENT

The Bridge Department began January 1, 1924, to gradually assume charge of major bridge construction, adding this responsibility to their former duties of preparing plans. This change has already resulted in raising the standard of the work on bridges, through uniform inspection and general improvement in the quality of concrete. The duties of the Bridge Department are growing, due to the necessity for immediate construction of bridges delayed for years. The policy which has required counties to build bridges has resulted in bridge work lagging behind the other construction work.

EQUIPMENT DEPARTMENT

A great amount of new equipment has been purchased, during this biennium, to increase the efficiency and lower the cost of the day labor construction and maintenance jobs. Progress has been made in standardization of certain equipment; for instance, gasoline shovels, road graders and light tractors. A system of rental has been established whereby each article in a division, including automobiles, pays rental on a uniform scale. The purpose of the system is to finance from the rental fund all repairs and replacements. This system reflects the true cost of our construction and maintenance operations, which has not been possible hitherto.

GENERAL MAINTENANCE

Particular attention has been devoted to developing a self-sufficient maintenance organization. Maintenance, like all other work, requires

specialists to be most effective, and it has been our endeavor to develop among our engineers and foremen men with a particular aptitude for this class of work. The results of the plan of organization, as well as the effects of larger expenditures for this purpose, are reflected throughout the state and bring much favorable comment to the Maintenance Department.

MAINTENANCE STATIONS

The expansion of the maintenance activities has brought a necessity for additional facilities for housing our men and equipment. During this biennium sixteen parcels of land have been acquired as maintenance stations, and buildings have been erected to the number of forty-two. By providing living quarters for maintenance foremen and families, with equipment storage immediately adjacent, we solve a serious personnel problem. When provided with a permanent residence, the maintenance foreman becomes an important factor in the life of the community, and his local standing reflects in his attitude toward his work.

Similar policy has been pursued in acquiring sites for general division headquarters, including equipment repair shops and division offices. Three parcels of land of approximately one acre each have been obtained at San Bernardino, at Redding and at Fresno, and plans are under way for the construction of division shops. The vast problem of caring for equipment which has grown out of the highway work on account of the maintenance needs, increased by the surplus war material released to the state, has made it necessary to provide shop facilities for systematic repairs, operated under supervision of the Equipment Department. The housing of our division offices in their own buildings at locations where advantageous arrangements cannot be made for renting offices, is dictated by the ever growing need for additional highway construction and maintenance in every section of the state.

MAINTENANCE COST

Expenditures classed as maintenance for this biennium on the various sections of highway in each county are shown in Appendix F.

Expenditures devoted strictly to maintenance are separated from those classed as strictly betterments, but the dividing line between maintenance and betterments is often so indistinct that the maintenance figures undoubtedly include some work of a betterment nature.

RESEARCH

Early in 1923 the activities of the laboratory were expanded under the direction of the Construction Department, and Mr. C. L. McKesson, formerly Senior Highway Engineer of the Bureau of Public Roads at Portland, was employed as Research Engineer. A soil investigation was carried out, which involved the sampling of soils and examination of pavement on several hundred sections of constructed state highway. Over 2500 separate tests were made on soils, and the report indicates that physical characteristics of soils are a definite influence in the deterioration of our pavements.

Careful laboratory control has been exercised over materials used for surfacing and paving throughout the present year. Test gradings of

concrete and asphalt aggregates are made daily by the division field men and, in the case of concrete, are correlated with the compressive strength of cylinder cores made daily in the field, and finally checked with cores drilled from the pavements. This greater control, with the instruction given to the field men, has resulted in a general average increase in compressive strength of concrete of approximately 800 pounds. We now consider the minimum compressive strength satisfactory for a six sack mix to be 2500 pounds. Equally important standards have been made in the control of asphaltic concrete mixes.

We are gradually developing a corps of resident engineers who appreciate the possibilities to be obtained with the use of materials at hand. This laboratory and research work is costing not to exceed three-tenths of one per cent of our total expenditures. Its value as a training to our field engineers can not be overestimated.

CONVICT CAMP OPERATION

During this biennium the mode of operation of convict camps has been changed to conform to the Convict Labor Law which became effective in August, 1923. We have set a wage of \$2.10 per day as credit to the convicts, this being the average cost of the camps prior to this act becoming effective. The new act enumerates the various charges to be deducted from the daily wage, the net earnings, limited to 75 cents per day, being held for the convict until his release, or a portion paid monthly to his dependents. The average net earning for the entire period of operation from August 17, 1923, to June 30, 1924, is 31.1 cents per day.

Other data pertaining to convict camp costs are shown in detail in the table in Appendix H, which covers the period from August 17, 1923, to June 30, 1924, with the month of June set forth in detail.

At the present writing the price tendency is downward in the cost of contracting heavy grading work, and the construction records of the convict camps do not indicate that the work is being performed more cheaply than would be possible by contract. We are constantly endeavoring to make further economies in convict costs and construction costs. Considering the general advantage to the state, as determined in savings in prison maintenance appropriations and in the training to the men themselves in discipline and hard work, the benefits of convict operation can not be seriously questioned. However the benefited state agencies should contribute, to the amount of their savings, to the cost of maintenance of the convicts, if construction by means of convict camps is to be expanded under present economic conditions.

ACCOUNTING

State highway receipts and expenditures have become very complicated through the various bond measures, legislative enactments and federal aid. Much duplication of work is required to keep segregated the same accounts for different funds. The Second Highway Fund voted in 1915, which was replenished in 1923 by deposits of federal aid money, is an active account. The Third Highway Fund contains a balance of bond funds, and serves as repository for federal aid funds.

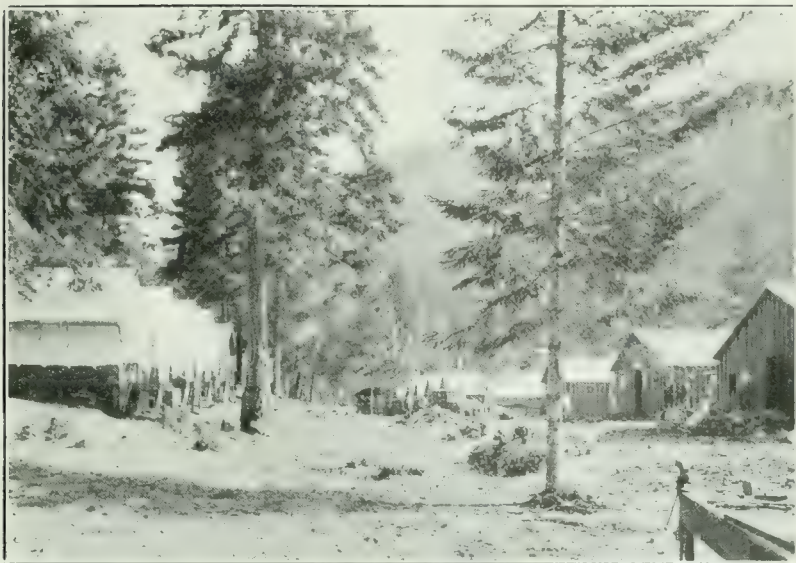


Plate XIV. Convict camp on State Highway in Del Norte County, Smith River.



Plate XV. Convict camp on State Highway in Kern County, Kern River Canyon.

Special appropriations voted by the legislature are accounted for separately. The Motor Vehicle Fuel Fund was established by the gas tax law and we still have the Motor Vehicle Fund into which motor license fees are paid.

The problem of accounting with these different funds is not a simple one. Legislation should be recommended at the next session to reduce the number of funds. This would be followed by simplification of the accounting system and reduction in accounting expense.

On January 1, 1923, a partial revision of the system of accounting was affected whereby expenditures are accumulated both for construction and overhead expense to each section of each state highway route in each county. Although this modification in the accounting system has entailed some additional work on the part of the Accounting Department, when the number of funds is reduced, the ultimate result will be most satisfactory.

HIGHWAY BULLETIN

A monthly highway bulletin has been inaugurated, printed at the State Printing Office, Sacramento. The department in charge of this work under Mr. Frank B. Durkee, handles also articles of publicity involving the work of the organization.

Two distinct classes of articles are called for in the bulletin, one dealing with situations of general public interest; the other with technical information and discussions, description of construction projects, maintenance methods, and matter of only organization interest. The bulletin is illustrated by pictures taken during construction by our field men, and has become a valuable feature of our work. Between 3000 and 3500 copies are distributed monthly, the circulation list including all state officials, all members of county boards of supervisors, county surveyors, all chambers of commerce, public libraries, and private citizens interested in the highway project.

STANDARDS OF CONSTRUCTION

A definite step has been taken in adoption of higher standards in plans and construction. This applies to alignment and curvature, width of grades, width and thickness of surfacing and the character of foundation. Several contracts were modified during their progress to conform to higher standards. No mountain grades are now being constructed to a width less than 20 feet of usable roadway, with drainage provision in addition. On light grading and on our flat country where heavy traffic can be foreseen, we have established a minimum width for usable grade of 30 feet, to provide for present surfacing of 18 or 20 feet.

CURVATURE

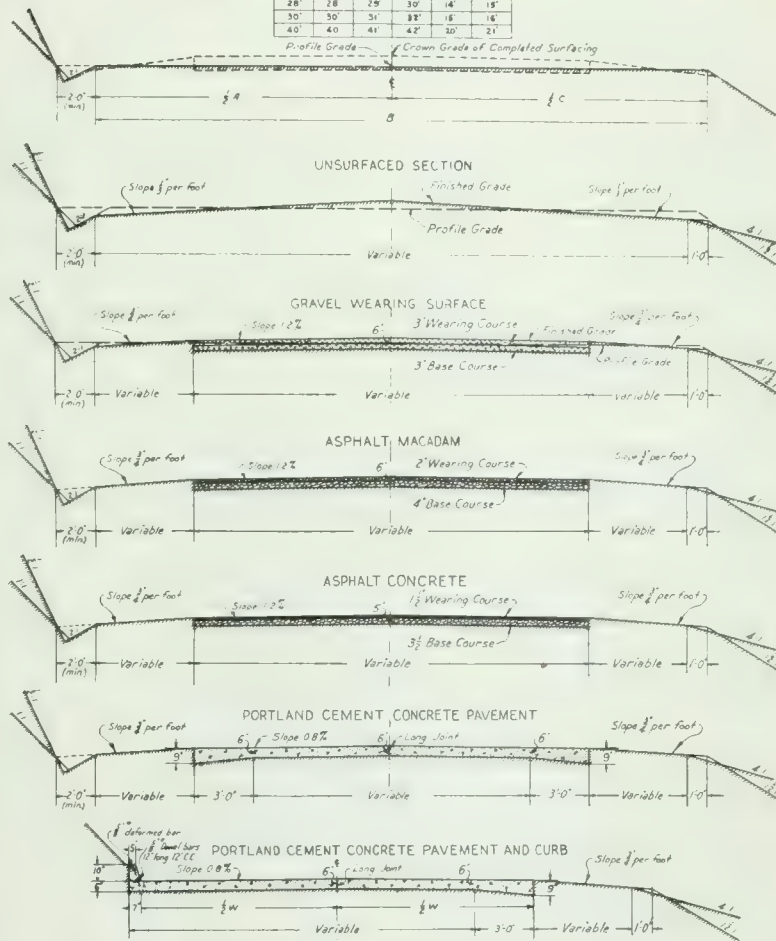
As traffic increases on the state highways, which are taking an increasing amount of the total traffic of the state, the degree of curvature becomes highly important. We are endeavoring to hold a minimum radius of curvature of 300 feet in mountain sections and plan the easiest curves possible to obtain on more open country.

STANDARD GRADING SECTION, ILLUSTRATING METHOD OF DESIGNATING ROADWAY WIDTH

Standard roadway width to be designated as width in thorough cut, dimension A in the table

Reference to a standard roadway width will imply the corresponding dimensions as shown in the table

STANDARD ROADWAY WIDTH	CUT	SIDE HILL	FILL	A	$\frac{1}{2}$ C
20'	20'	21'	22'	10'	11'
24'	24'	25'	26'	12'	13'
28'	28'	29'	30'	14'	15'
30'	30'	31'	32'	15'	16'
40'	40'	41'	42'	20'	21'



Note

Thickness of surfacing shown is minimum, and is increased where conditions require.

TYPICAL CROSS SECTIONS — NEW CONSTRUCTION

The general theory of our construction work is to place no pavement until the base has been graded and surfaced and proven itself to be a trustworthy foundation. Our engineers are imbued with the soundness of this principle and much of our new work reflects its advantage.

RECONSTRUCTION STANDARDS AND METHODS

During 1924, the first year of full operation of the new motor vehicle and gasoline tax laws, to work classified as reconstruction will be devoted about one-half of the annual revenues. This work divides itself into several major types of work, all of which are now under way on various parts of the constructed state highway system.

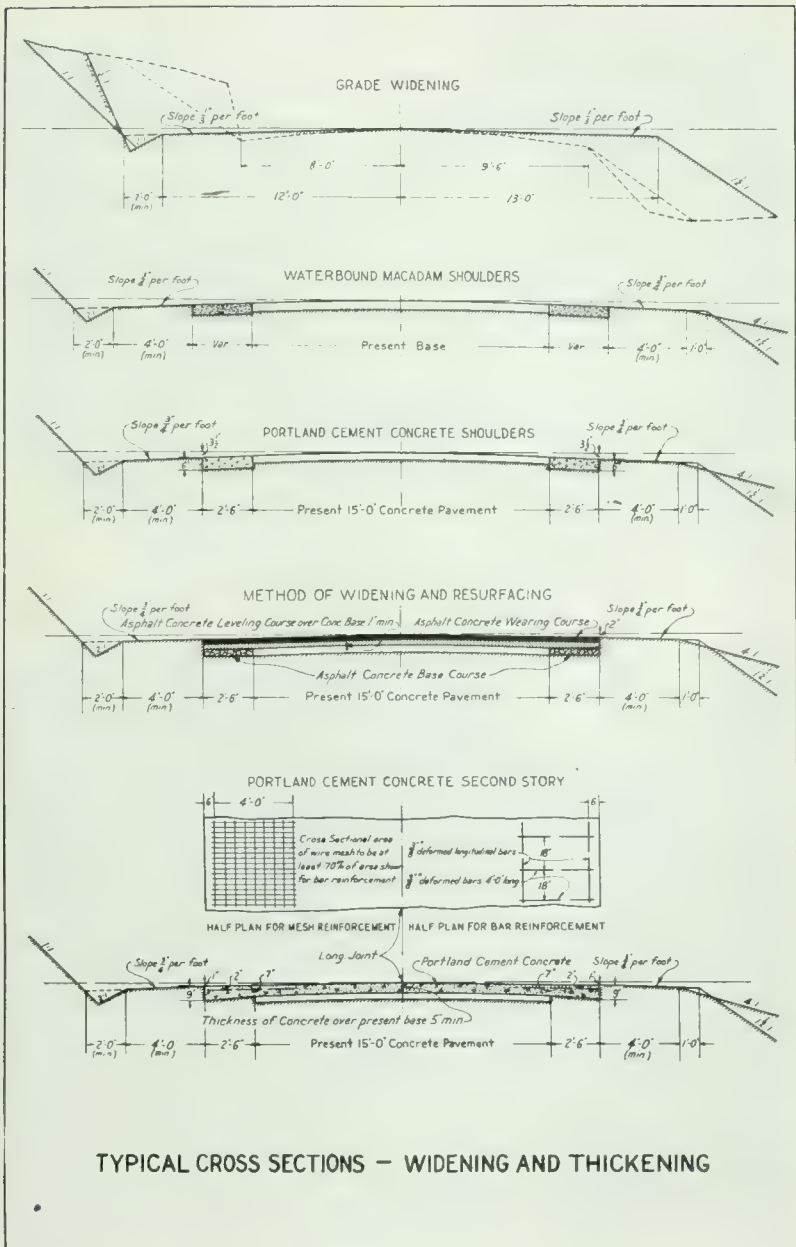
The first class of work includes the rebuilding of grades, formerly constructed from bond funds to low standards, and resurfacing same with rock or gravel. On route 1 in Mendocino and Humboldt counties and on route 3 between Redding and the Oregon line, much of the existing construction must be widened and straightened to afford safety for the constantly increasing traffic, and to prepare those sections for the paving which will ultimately be required. On these sections longer radius curves are being constructed, which often make necessary new rights of way, drainage structures, and excavations and embankments. Day labor methods with state forces have been used at low cost in Mendocino and Humboldt counties. On route 3 in Shasta and Siskiyou counties work of a similar class has been undertaken by contracts extending over 34 miles. The results in both cases have been satisfactory, with small interruption to traffic. Minor work in grade widening has been undertaken, both by contract and day labor, on other sections where the pavement has previously been rebuilt and widened.

A second class of work includes the construction of macadam shoulders adjacent to the existing pavement. This work has been done where existing alignment and grade is satisfactory, and present traffic not too great, to provide wider foundation for later surfacing. These shoulders are usually 3 feet in width, and for the present serve to augment the width of paving, thereby increasing its life, and reducing danger to traffic.

A third class of reconstruction work includes the building of flush concrete shoulders at the side of the narrow concrete pavement. Many hundreds of miles of existing pavements handicap the traffic only because of inadequate width, and where the condition of the old pavement is good, it is sufficient for the present to widen the pavement by similar construction. Shoulders are built $2\frac{1}{2}$ feet wide on each side, making a total width of 20 feet. The additional width should greatly increase the life of the original pavement.

A fourth class of reconstruction now being tried is the building of asphaltic concrete shoulders instead of Portland cement concrete and the resurfacing of the old pavement and the new shoulders with asphaltic concrete. Many sections of our existing pavement are in suitable condition for topping with two to three inches of asphaltic concrete, and the construction of asphaltic concrete shoulders, where good foundation conditions prevail, permits the work being accomplished expeditiously.

Another type of reconstruction work includes both widening and capping the old pavement with hydraulic concrete. There is being used



a minimum center depth of 5 inches, increased to 7 inches at the edge of the old pavement and tapered to 9 inches at the edge of construction ten feet from center line. The portion of new concrete which overhangs the old is reinforced with steel near the top. Center longitudinal joint is provided. This, the most costly type of reconstruction, is considered necessary where the foundation beneath the existing pavement is poor and has resulted in most serious deterioration of the present pavement, beyond a point adequate to serve as base for an asphaltic top.

Standard cross-sections of the various types are shown herewith.

WORK TO BE DONE

Without accurate information on some sections, which can be obtained only after completing many miles of surveys, the state highway system embraces a total of 6400 miles of highway. Of this figure, a total of 5610 miles are included in the three bond issues. Construction ranging from only grading work to grading and paving, including county built roads and forest roads built by the government and taken over by the state, has been completed, or is financed and under construction on 3730 miles of the system, leaving on June 30, 1924, 2670 miles on which no construction work has been done to date. Of this mileage on which no construction work has been done 1906 are included in the bond issue roads.

Included in sections listed as constructed, however, many additional miles now only graded will require surfacing or paving, depending on traffic requirements. Our estimates for future work include a total of 3720 miles which will require additional expenditure for construction before they can be classed as completed highway. The estimates omit 22.5 miles of road on which parallel relocation has been made and which is now under construction, also 16 miles of county road constructed to state standards, but which mileage is included in the list of sections on which no work had been done. The sections upon which work still must be done are shown in Appendix N. The estimates represent our present ideas of what will ultimately be required on the portions of our existing highway system not already completed. The time required to accomplish the improvement will, without doubt, indicate many changes in standards, and changes in economic conditions may completely upset the unit prices now adopted. Development of traffic which will make the contemplated improvement imperative, may be more rapid, or it may be longer delayed than we now estimate. Many such uncertain factors will affect the cost of completing the present system.

Our estimates include allowances for right of way expense, all bridges and drainage structures, for the most important railroad grade separations, allowances for contingencies on construction work and for overhead and administrative costs. The detail of the estimates are on file in this office and have been submitted to the Highway Investigating Committee, and fix the total cost of completing the unbuilt portions of the state highway system at \$214,975,000.

FINANCES

The financial difficulties of the state highway construction project are largely the result of a lack of definite knowledge on the part of the



Plate XVI. Widening and straightening on improved standards of alignment and construction. State Highway in Shasta County.



Plate XVII. Widening and straightening roadway on Redwood Highway. State Highway in Mendocino County.

general public and on the part of the Legislature as to the results possible for the Highway Commission to obtain with the money provided.

Analysis of the annual expenditures and construction record of the State Highway Commission since 1912 are as shown in the following table.

Year	Miles constructed	Expenditures
1912	-----	\$594,110 58
1913	-----	2,098,745 61
1914	223.4	4,555,224 73
1915	486.3	7,846,255 05
1916	296.0	3,096,152 33
1917	94.3	1,997,056 00
1918	186.1	5,987,247 72
1919	193.2	5,620,563 09
1920	242.2	7,242,737 82
1921	282.3	10,847,807 94
1922	410.5	14,090,124 80
1923	392.0	12,188,565 55
1924, to June 30th	177.8	4,518,503 14
Total	3028.7	\$80,683,094 36

To the funds expended by the state should be added the county expenditures, made largely for rights of way and bridges. Reports from practically all of the counties show that additional funds in the sum of almost \$10,000,000 have been expended by the counties, to supplement state highway construction. To determine the true cost of our present improvements, this should certainly be taken into account.

Inasmuch as the assets heretofore provided for highway construction are fast nearing depletion and even now are limited to federal aid receipts, as examination of the financial statement in Appendix K indicates, the future financing of the state highway construction must be again given serious consideration by the legislature. There can be no doubt that a public demand exists in every section of the state for the completion of the roads included in the various bond issues. From many sections there also comes an insistent demand for new state highways.

There is now sufficient experience behind the highway organization, both in costs and methods of modern road building, and traffic studies, to justify authoritative statements as to future requirements. The experience of the past dictates an increase in standards and costs. Ranges in amount of traffic are beginning to mean to our engineers certain requirements for road improvement. The past experience in costs of construction must be considered in estimating future financial requirements. We must no longer plan and build without consulting our projected traffic curves.

At least \$200,000,000 will have to be expended on the unconstructed part of our existing state highway system to make it adequate for the traffic which will be upon us before the system can be completed.

There was spent on the state highway system for construction purposes in the period from 1912 to 1920, an average of \$4,300,000 per year. In the period from 1920 to January 1, 1924, the average expenditures were \$12,400,000 per year.

With 3700 miles of the present highway system to be covered in the future by construction of one kind or another at a cost estimated to

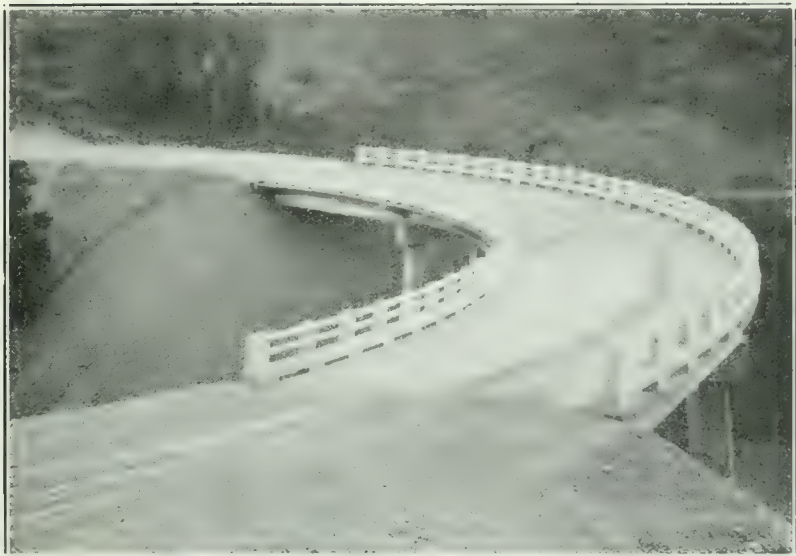


Plate XVIII. Bridge at South Fork of Pacheco Creek on State Highway in Santa Clara County. Pacheco Pass road.



Plate XIX. Kaweah River Bridge built by Tulare County on State Highway.

be at least \$200,000,000, it is obvious that an average expenditure of \$20,000,000 per year on *new construction only* would complete the work as now outlined, in a period of ten years. It would probably be unwise to attempt the completion of the existing system in less than a ten year period. Perhaps the period should be twenty years. In considering the amount of annual funds which should be provided for this purpose, the important point is *not* how much can the present highway organization spend efficiently, for the organization can be framed to fit the finances. The important question is, how soon do the people of the state desire that the highway system be completed.

With a method established of raising construction funds annually, in proportion to the increasing use of the highways, an initial provision of \$12,000,000 would probably mount each year sufficiently to accomplish the task in a reasonable time. This initial sum is the average construction expenditure for the past three years.

The highway work has become so much a part of the life of every community, and the demands for highways continue to be so great that to properly meet these conditions the highway organization should be placed on a permanent revenue basis, be the revenue large or small. More effective work can be done through a permanent organization than by a temporary one such as is required by spasmodic increments in funds from time to time.

The essential need of the present situation is to place the highway construction on a sound basis of financing whereby there can be budgeted in advance the various projects which will be undertaken each year. The result will be a greater degree of satisfaction to each community interested in highway building because of the fact that it will be within the ability of the Highway Commission to outline a definite construction program and to follow it.

Respectfully,

R. M. MORTON,
State Highway Engineer.

BOND ACT ROADS CONSTRUCTED OR IMPROVED BY THE CALIFORNIA HIGHWAY COMMISSION

Earth and rock surface.....	*1028 miles
Asphalt macadam	144 miles
Portland cement concrete.....	1598 miles
Asphalt concrete surface on macadam.....	63 miles
Asphalt concrete surface on Portland cement concrete.....	236 miles
Miscellaneous	6 miles
Total	3075 miles
*Includes 73.8 miles forest roads built by U. S. Government.	

LEGISLATIVE ACT ROADS CONSTRUCTED OR IMPROVED BY THE CALIFORNIA HIGHWAY COMMISSION

Earth and rock surface.....	27 miles
-----------------------------	----------

BOND ACT ROADS CONSTRUCTED BY THE COUNTIES AND TAKEN OVER BY THE STATE

Asphalt macadam	172 miles
Portland cement concrete.....	87 miles
Asphalt concrete surface on macadam.....	27 miles
Asphalt concrete surface on Portland cement concrete.....	3 miles
Total	289 miles
Grand total	3391 miles



Plate XX. Rio Vista Bridge across Sacramento River. Built by Solano and Sacramento Counties on State Highway.



Plate XXI. State Highway in Los Angeles County on Coast Boulevard.

APPENDIX B

LEGAL DEPARTMENT

By PAUL F. FRATESSA, Attorney

Following is a report of the work of the legal department of the California Highway Commission from March, 1923, when the writer took office, to date.

Full credit is due to the various officers and engineers of the Highway Department for their splendid cooperation. The division engineers have been universally courteous, prompt and thorough in furnishing information necessary to handle the matters that came from their various divisions, and headquarters likewise has been most generous with assistance.

All the meetings of the Commission have been attended, either by the writer in person or by his representative, and advice has been given to the Commissioners and the Engineering Department on various questions that have arisen in connection with the highway work. County officers and citizens also have made numerous inquiries in regard to matters covering a wide scope and those inquiries have been promptly answered.

Eleven applications have been filed and heard before the Railroad Commission, most of them appertaining to grade separations on the state highway system.

On three occasions state automobiles operated by highway employees have been damaged by collision with other vehicles. Five hundred dollars has been collected for the damage done to the state machine in one of these collisions. Suits, brought on the other two, are still pending and undecided.

Highway Commission vs. Riley was a mandamus proceeding in the Supreme Court to compel the State Controller to draw his warrant for sufficient money to enable the Commission to pay the contractor for the expense he had incurred, and thus cancel the contract previously awarded him for the grading of a road along the ocean shore in San Luis Obispo County. The Supreme Court decided, however, that the Commission had no authority to pay money to a contractor for the cancellation of a contract after it had once been let, and that money could be drawn from the treasury only for actual construction work.

Highway Commission vs. Superior Court of Riverside County was an action where the superior court in a condemnation proceeding had issued an order for the removal of two bridges across a storm water drainage ditch. The bridges had been built by the Highway Commission after the state had gone into possession of the property under eminent domain proceedings. A prohibition was obtained restraining the superior court from putting its order into effect.

Palmer & McBryde vs. Highway Commission was a mandamus proceeding brought to compel the Highway Engineer to add \$11,166.38 to

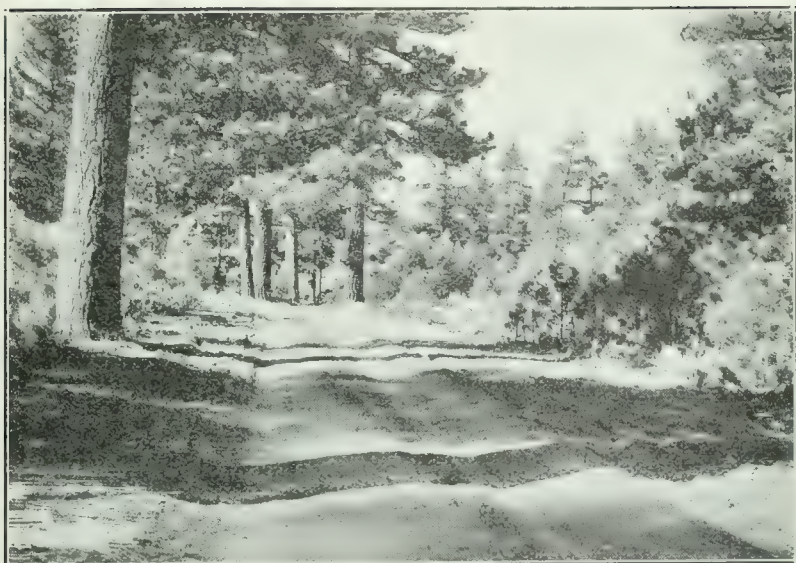


Plate XXII. State Highway in San Bernardino County on the Crest Drive.



Plate XXIII. State Highway in Monterey County.

his final estimate on a contract and to compel the Highway Commission to pay the additional amount. The decision was in favor of the state, that the contractors were entitled to no additional money.

Three suits on contracts are still pending for increased allowances over the final estimates issued by the previous Highway Commission. Those are the cases of *Atkinson vs. Highway Commission*, which has been tried in the superior court of Sacramento and is now under submission, and the cases of *Costello vs. Highway Commission*, and *Hudson vs. Highway Commission*, neither of which have yet been tried.

The condemnation suit of *State of California vs. Kearney*, covering a portion of the Truckee River highway is still pending, but the state is in possession and the contractor is proceeding with the work.

Collopy vs. Highway Commission and *Millet vs. Highway Commission* were injunction suits brought in San Mateo County to restrain the Commission from constructing a coping or curb in the center of the highway in front of the cemeteries. The effect of the coping is to separate the pavement from street car tracks and prevent automobiles from running in front of the street cars and the consequent collisions. The injunctions were issued and the Commission prohibited from constructing two small sections of coping. The remainder, however, has been completed and is proving very serviceable in protecting the lives of motorists upon that very crowded thoroughfare.

Plumas County vs. Highway Commission was a suit brought by Plumas County and certain residents of that county to prevent the Highway Commission from expending money on any other highway until such time as the lateral from Oroville to Quincy should be built. The superior court of Sacramento County decided that the Highway Commission had the power to designate which roads should be built first and accordingly decided in favor of the state.

People vs. Zumwalt was an action in Colusa County to enjoin Zumwalt from draining irrigation water from rice fields onto the highway. Immediately upon the restraining order being served, the defendant ceased to permit the water to flow upon the road and the result desired was accomplished.

Ocean Shore Railroad Company vs. Spring Valley Water Company and State of California. This was an action in San Mateo County to quiet title. The Ocean Shore Railroad Company originally had a right of way across the lands of the Spring Valley Water Company but the railroad was discontinued and the water company contended that the railroad right of way reverted to the water company. The water company gave the state a right of way over a portion of the original railroad right of way. The railroad company contended that its right of way had not reverted. The suit was begun during the time of the previous administration but was decided this year in favor of the state and the water company.

On three occasions where litigation has arisen between the contractor and his subcontractors and materialmen, the Commission has interpleaded and deposited the money in court, thus relieving the state from further litigation or liability.

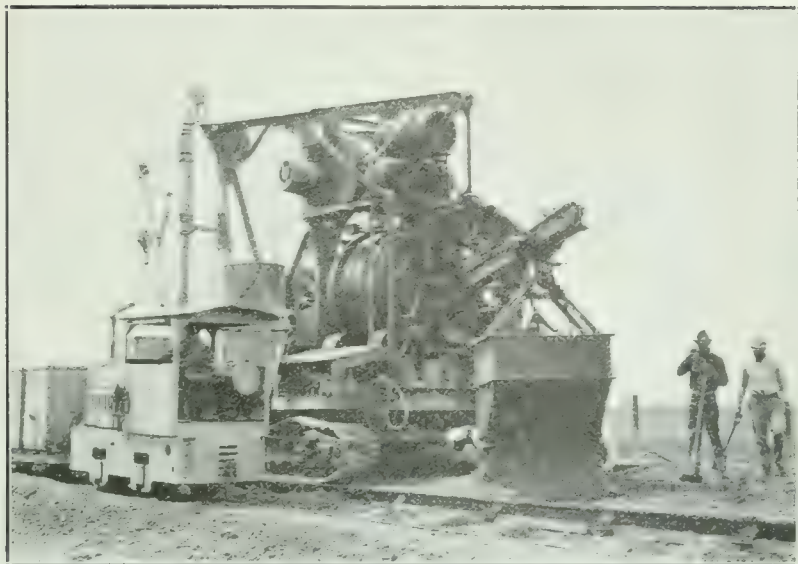


Plate XXIV. Placing concrete pavement near Sacramento. State Highway in Sacramento County.



Plate XXV. State Highway in Sacramento County. Concrete pavement near Sacramento.

The specific matters which have been mentioned constitute but a small portion of the work of the legal department. Matters constantly are arising in some part of the state requiring attention, such as advising division engineers on questions at issue in their various territories; settling disputes between contractors and the state, and also between contractors and their subcontractors and materialmen so that the work will not be delayed, searching titles, preparing resolutions to be adopted by the Commission and attending to a multitude of details that can not be separately referred to.

It is gratifying that no litigation has arisen or is in prospect as the result of settlements with contractors made by the Commission since January, 1923. Arguments and disputes often arise in the final adjustment of contracts, but in each case they have been settled with fairness to all and suits have been avoided.



Plate XXVI. State Highway in Kern River Canyon, Kern County.

APPENDIX C

DEPARTMENT OF SURVEYS AND PLANS

By FRED J. GRUMM, Engineer of Surveys and Plans

From the beginning of state highway construction in 1912 to the present time, there has been a gradual improvement in standard of road location. Various factors contribute to this noticeable improvement. At the inception of the work there were few highway locators available in the west, and the majority were recruited from the ranks of railroad engineers. Because the difference between the principles of railroad and highway location was not fully understood, there are found on some of the earlier constructed roads alignment and grades which are not compatible with the accepted requirements of road location. But, with the training acquired by actual experience and the realization on the part of the locators of the different possibilities, limits and influencing factors applying to highway location, there was gradually developed a better and more appropriate standard.

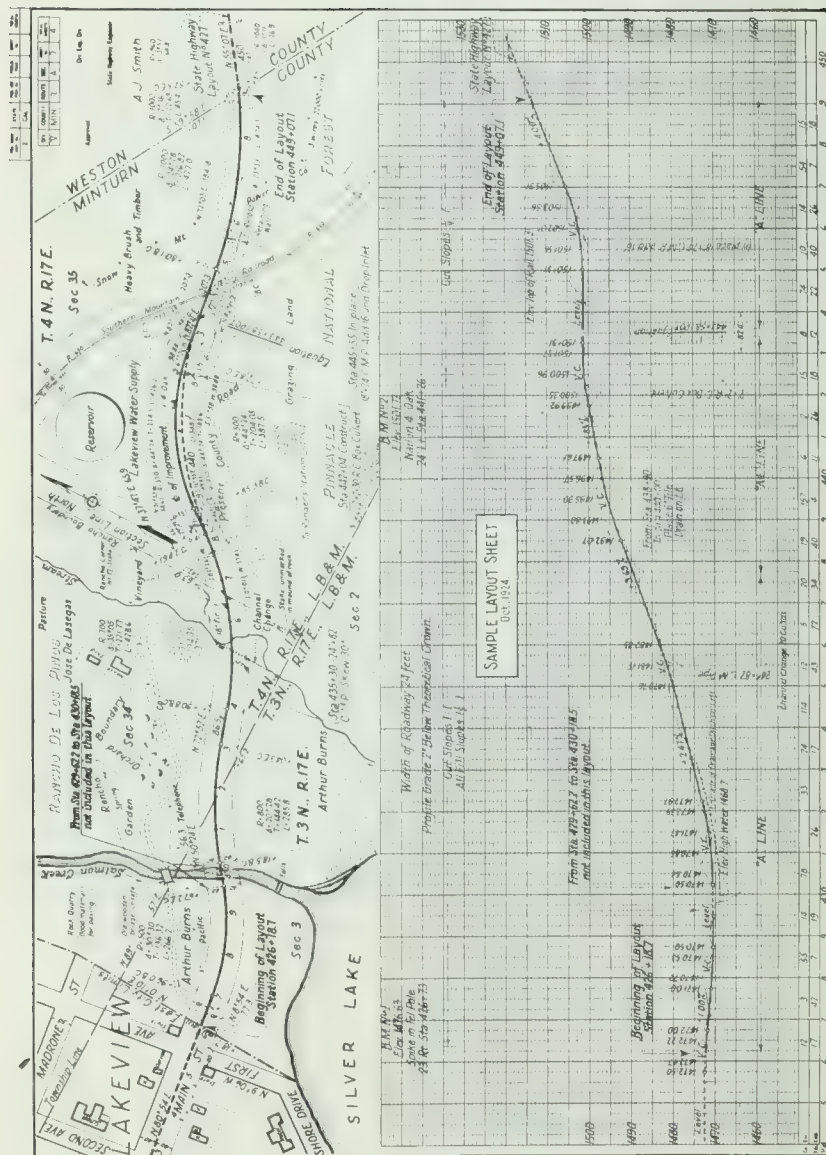
The constant and enormous increase in traffic is probably the greatest contributing reason for adoption of higher standards. Gradually both alignment and grade have been improved to meet these traffic requirements and to properly provide for the safety and comfort of the users of the highways. As a result there has been developed the specialized work of highway location that must satisfy principally the requirements of traffic for safety and comfort at a minimum of expense.

The work has now reached the stage where highways are being built on locations that are permanent. The future may hold in store as many developments and surprises as the past, but the automobile has reached such a high stage of development that limits of speed to meet the needs of safe operation may be defined, and the remaining problem, of an increased number of motor vehicles, solved by increased width of highways or duplication along parallel lines rather than by straighter alignment or lower grade.

A forward step toward the building of better roads was the reorganization of the state highway work in 1923, by which the various departments were created. These departments were organized for the purpose of keeping headquarters closely in touch with the work throughout the state; to coordinate, systematize and standardize this work as far as possible and to bring to the divisions the advice of engineers who have opportunity to study the work in all the divisions.

The Department of Surveys and Plans has under its jurisdiction all matters relating to surveys and locations, approval and cooperation by the Bureau of Public Roads, details of preparation of plans and the standardizing and simplifying of both field and office matters.

One of the changes introduced under the recent reorganization of the work is the conducting of all preliminary surveys and engineering work under proper authorization. The Division Engineer makes request for authorization to make preliminary surveys and prepare plans, including in the same an estimate of cost of both field and office work. This request is reviewed by the department, and if approved, authorization is issued in the form of an engineering work order. Among other



things, this provides an adequate method for accounting and definite information relative to the obligation of funds. Naturally, it is the desire of the division office to keep within its authorization and so economy is effected.

Another helpful change is the adoption of a new type of layout plan. The use of the ruled sheet for the profile has reduced the amount of work and increased its usefulness. There is also included on the plan a great deal of additional information not previously shown, such as excavation quantities, additional culvert data, roadway width and section. The plans now contain practically all of the data acquired by the survey so that the resident engineer has a complete record concerning the line and grade and the ideas of the designer relative to roadway section, drainage and structures. The contractor is furnished with more detailed information relative to the nature and character of the work, the quantities involved and the desired result. Although many other more important factors must be considered, it is, nevertheless, safe to assume that the value of this more complete information is reflected in the lower bids.

Although a large percentage of the state system is not yet constructed and there consequently remains a considerable mileage yet to be surveyed, actual surveys are now confined to those sections which are under contemplation for immediate construction. The making of many miles of useless surveys, which would have to be rerun in the future, is thus avoided.

Location surveys are inspected from time to time as the work progresses by a representative of the Department of Surveys and Plans. This is done in company with an engineer from the division office. Alignment and grades are studied and revised where necessary on the hard copy plans as these are brought forward. Finally, the completed plans are thoroughly reviewed before the work is advertised for contract. The purpose is to produce, as far as possible, a completed plan requiring a minimum of change during construction.

It is always the endeavor of the Department of Surveys and Plans to establish uniform standards of alignment and grade on routes of relatively equal importance. This is accomplished principally by the previously outlined procedure. The adoption of definite roadway widths and sections is an additional means toward this end. The state highway routes are susceptible of being classified according to their importance and value to the community and also in proportion to traffic. Widths of roadway are established to correspond to these requirements. Before any survey is undertaken, the proposed width of the section is decided upon, as well as the minimum radius of curvature and the maximum grade.

To systematize and coordinate the preparation of plans in the various division offices, instructions have been prepared setting forth in detail methods for conducting field and office work. Formulas and tables, standard practice for superelevation and compensation and other matters have been compiled in handy form for field use. Drafting machines for platting survey notes and other field data have been introduced, effecting a saving in time in the office. Field drafting offices also have been established in which practically all of the work of preparing plans has been effectively and economically accomplished.



Plate XXVII. State Highway construction in Ventura County on the Coast Boulevard.

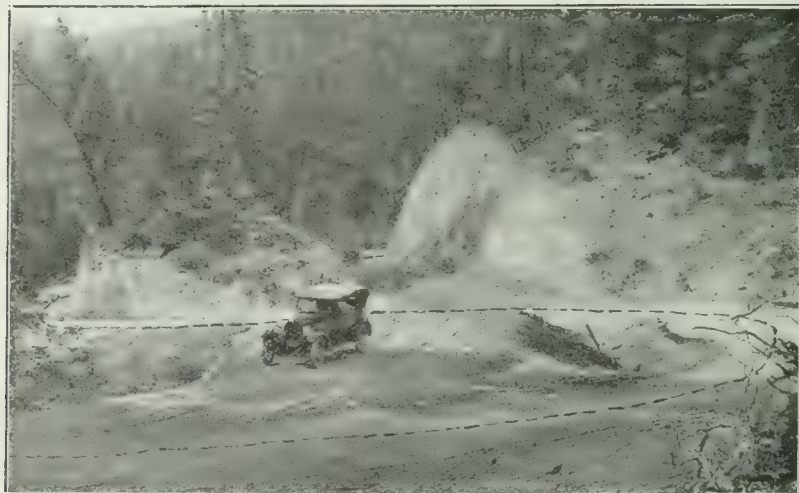


Plate XXVIII. Reconstruction on improved standards of alignment. State Highway in Shasta County.

From the beginning of 1923 to the present date, 134 engineering work orders have been issued authorizing the survey and plans for 746 miles of highway. The amount of expenditure authorized under these work orders is \$516,865. All these surveys have been reviewed by the department and the majority thoroughly investigated and plans examined in detail. The various costs included and charged to the engineering work order are salaries and expenses, such as transportation, board and lodging of the survey party and the office force. Transportation charges include rental on necessary automobiles.

Despite the fact that the general average of salaries paid is higher than in years past and the information obtained is fuller and in more detail, economies have been effected in the conduct of the work. This has been possible mainly through the hearty cooperation of the men in the field and in the division offices. With their help, it is hoped that a further reduction in the cost of surveys and plans may be accomplished as the work is gradually placed on a more uniform basis.

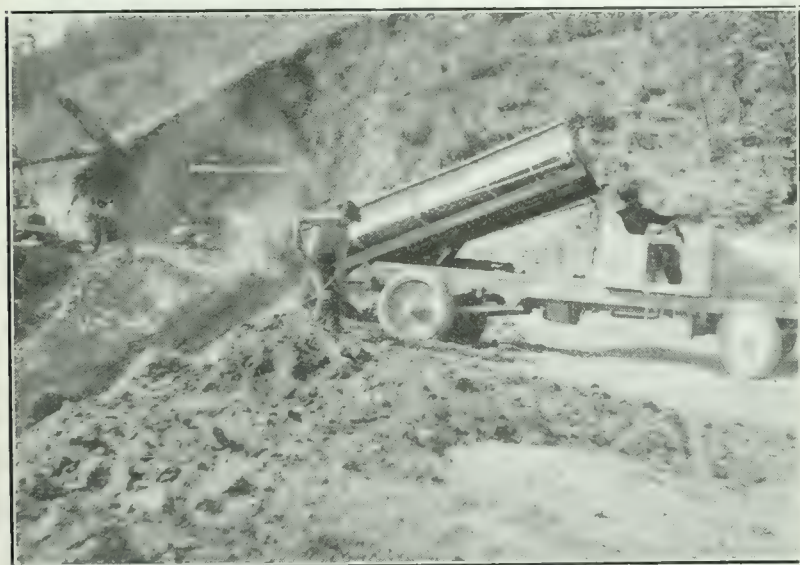


Plate XXIX. Widening and straightening roadway on Redwood Highway. State Highway in Mendocino County.

APPENDIX D

CONSTRUCTION DEPARTMENT

By

C. S. POPE, Construction Engineer,
C. L. McKESSEN, Research Engineer,
F. T. MADDOCKS, Testing Engineer (Physical),
G. H. P. LICHTHARDT, Testing Engineer (Chemical).

GENERAL

Organization

The Construction Department was created in September, 1923, and is a logical development of the special field inspections formerly carried on by inspecting engineers acting from headquarters and of the extension of control through the operations of the Testing and Research Laboratory which heretofore had exercised a limited control of construction work and which had also carried on such research work as could be conveniently accomplished.

By February, 1924, it was deemed advisable to expand the department to meet the demands of the construction program then contemplated and under way and to carry out the studies of many important research problems, the need for which had long been felt. Steps were at once taken with this end in view.

C. L. McKesson, formerly Senior Highway Engineer with the U. S. Bureau of Public Roads, was placed in charge of the Testing and Research Laboratory as Materials and Research Engineer, having as his assistants, F. T. Maddocks, Testing Engineer, and G. H. P. Lichthardt, Chemical Engineer. The personnel of the laboratory was eventually increased to nineteen. Earl Withycombe of Division VI, was assigned to the department as Assistant Construction Engineer with supervisory field duties and H. A. Waterman of Division III was installed as Office Engineer in charge of construction reports and general office details. This organization has carried on the work of the department until the present time, and is susceptible of such expansion as future work may require.

Duties

The department as now constituted performs two separate functions, one being administrative, or the supervision of engineering and construction, and the other the control of materials and methods. The former is vested in the headquarters office and the latter in the Testing and Research Laboratory.

Supervision is exercised over certain features of the specifications, examinations are made of proposed projects in their engineering aspects, including studies of traffic and local conditions affecting design, and such recommendations as seem necessary relative to construction.



Plate XXX. State Highway construction in Imperial County on the Yuma road near Pilot Knob.



Plate XXXI. State Highway in Imperial County across sand hills, plank road.

are given. The department also examines and approves requests for extra or additional work or for new work, examines preliminary and final reports and collects data on costs and other matters from the various works undertaken.

The administrative branch also supervises construction (except bridges) to the extent of organizing the inspection at the beginning of each contract, controlling the method of making reports and observing, by inspection in the field, the character of the work as it progresses. The inspections are made as frequently as possible and the division engineers are cooperated with at all times. The supervising engineers sent out by the department offer to the resident engineers such advice as may be of value based on their experience gained on work scattered throughout the whole state.

The function of the Testing and Research Laboratory is to control the materials entering into construction, to test and report on various materials when knowledge of same is required and to perform such studies and research work as may be necessary to further the interests of highway construction in general.

The laboratory control during the last year has been more uniform and a notable improvement in the quality of construction has been apparent in some features of the work. The control of concrete paving is on a higher plane than heretofore and as a result, the quality of the concrete is considerably more uniform and probably better than has been obtained in the past.

In the research field, the laboratory has undertaken and completed a series of very valuable investigations on concrete and other materials and a number of reports have been issued which are of great value in the handling of the work. The reports on these investigations are shown by title in the laboratory section of this appendix.

Construction Department Costs

The records of the Construction Department show that the total cost of its operation, including the Testing and Research Laboratory, is about four-tenths of one per cent of the cost of construction supervised. This is an exceedingly low figure when one considers the magnitude and importance of the work protected. Furthermore, the laboratory has also been of great service to many of the other state departments during the same period.

The department's expenses may be segregated as follows:

Construction supervision	-----	30%	or	.12%	of construction cost
Laboratory control	-----	40%	or	.16%	of construction cost
Research work	-----	20%	or	.08%	of construction cost
Miscellaneous	-----	10%	or	.04%	of construction cost
					<hr/>
					.40%

The expense of the office at headquarters is about evenly divided between field supervision (included in construction supervision above) and miscellaneous office work.

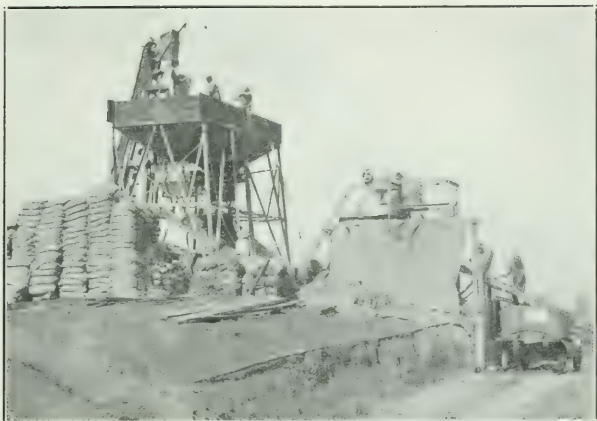


Plate XXXII. Central concrete mixing plant used on State Highway in Alameda County.



Plate XXXIII. Spreading calcium chloride for curing concrete pavement on State Highway in Sacramento County.

CONSTRUCTION

Cement Concrete Paving

There is now a very complete control over the many features involved in this type of construction. Inspectors are required to obtain careful sievings of materials a sufficient number of times daily to properly control their use. Water content is regulated as accurately as possible and is checked through the testing of field cast concrete and also by the slump method.

Reports of cement used and required and of other details affecting the work are now covered by a comprehensive form so that practically all of the existing construction data are available to division engineers and to headquarters in daily reports. These reports are constantly studied at headquarters with the view to quickly rectifying such unsatisfactory features of the work as may be presented.

Less stress is now laid on resident engineers' cost data than upon the details of construction and the materials incorporated in it.

The use of calcium chloride in curing concrete highways has been undertaken in some cases and the results generally have been satisfactory. However, it is not believed that this material can supersede the standard method of water curing now used in California, except perhaps in those localities where water is difficult to obtain. Further comments on the relative efficiency of calcium chloride as a curing agent as compared to other methods may be found in the section on Testing and Research Laboratory.

One large advance in concrete paving is the general adoption on all state work of accurate proportioning plants for aggregates. The method commonly followed is to proportion the materials by volume, hoppers for the different sized aggregates, mechanically controlled and conveniently arranged for filling and dumping, being the essential feature of such equipment. The aggregates, after measuring, are transported in batch units to the mixer on the road.

Weighing of aggregates for concrete was done about two years ago on certain jobs where asphalt pug mills were used for mixers, and it is thought that this method will, no doubt, be more largely used in the future.

Central mixing plants have also been used to some extent of late on cement concrete paving work, but this equipment has not been nearly so popular as the central proportioning plants.

The standard pavement thickness at this time is 6 inches, increasing uniformly to 9 inches at the edges in the outer 3 feet of the slab. These dimensions are increased as occasion warrants. Reinforcing steel is not used except in special cases requiring it or in second story work directly over the edges of the old pavement. The standard concrete mix is now 6 sacks of cement per cubic yard of concrete. The proportions of fine and coarse aggregate are varied to meet the conditions of grading, etc., and to obtain the densest concrete possible, but in no case does the mix exceed 2 parts of sand and 4 parts of rock to 1 part of cement. Bulking of sand has been given careful consideration in all cases.

Expansion joints, $1\frac{1}{2}$ inches wide, filled with asphalt and sawdust have been fixed at 100 foot intervals. The method of construction, where these joints are used, is now standard, although there may be some difference in length between joints to meet special conditions.

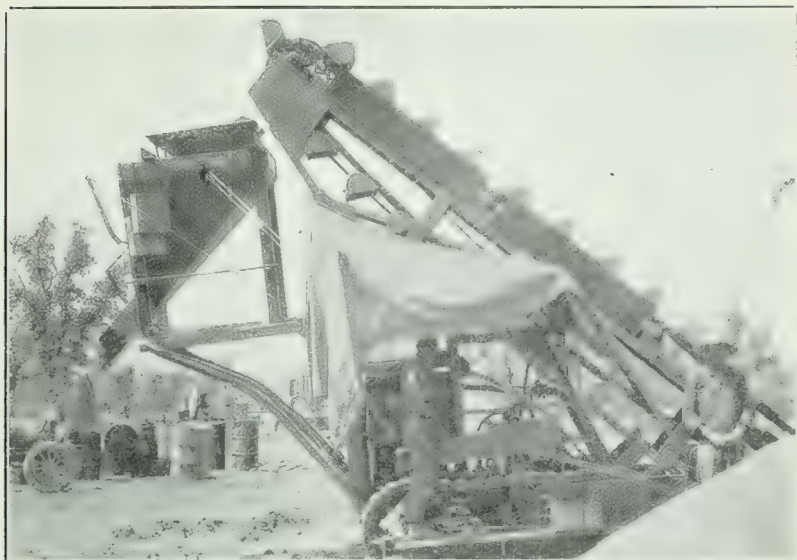


Plate XXXIV. Loader and sand proportioning plant used for paving State Highway in Shasta County. Auxiliary hopper prevents overcharging.



Plate XXXV. Loader and stone proportioning plant used for paving State Highway in Shasta County.

The present method of paying for concrete by the cubic yard places no premium on extra good concrete as compared with concrete which will just pass the specifications. Thought is being given to a method of outlining the specifications to cover payment on a strength basis.

Asphalt Concrete Paving

No change has taken place in the standards of asphalt concrete construction, except possibly a reduction in the amount of asphalt used, which now runs as low as $5\frac{1}{2}\%$ in a standard asphalt concrete mix.

One of the most notable advances in asphalt concrete construction methods is the use of spreader boxes, which first came into use on the Black Point cut-off job in 1923. The use of these spreaders has become universal and the cost of spreading asphalt concrete has been thereby materially reduced.

An interesting use of asphalt concrete was in the recent construction of a pavement over desert sands in Imperial County. A portion of this pavement was laid on wire mesh to give support to rollers and trucks during construction and afterwards to afford a reinforcement to the pavement. The results were entirely satisfactory and made it possible to lay a pavement in locations where no water was available for wetting the subgrade.

Asphalt Macadam

The asphalt macadam roads indicate that, in some cases, it is an extremely satisfactory type of construction, but wherever subjected to heavy trucking it rapidly deteriorates. As a result, it has never been extensively adopted. The standard method in use by the Commission is to lay a bituminized top course on a well compacted base of stone.

Gravel Surfacing

During the year 1923-24, a large increase in the use of fine stone for surfacing occurred, until now, it is standard practice on state highway work to construct surfacing of stone ranging in size from $\frac{3}{4}$ inch down. Such surfacing gives excellent service for traffic up to 500 vehicles per day when properly maintained.

Smoothness of Pavement

Since a road is judged largely by its riding qualities, special effort is being made to obtain, during construction, a smooth, even pavement. Careful methods of finishing the pavement are rigidly followed while the pavement is being laid, and as soon as a section of new pavement is opened up to traffic, it is given a final test with the vialog machine, a device which automatically measures the degree of surface smoothness. In this manner a check is made of the finish of the pavement placed.

Culverts and Drainage

Corrugated metal pipes for minor drainage structures are still being extensively used on highway construction in this state. Recent surveys



Plate XXXVI. State Highway construction in Imperial County. Wire mesh on subgrade for asphaltic concrete pavement.

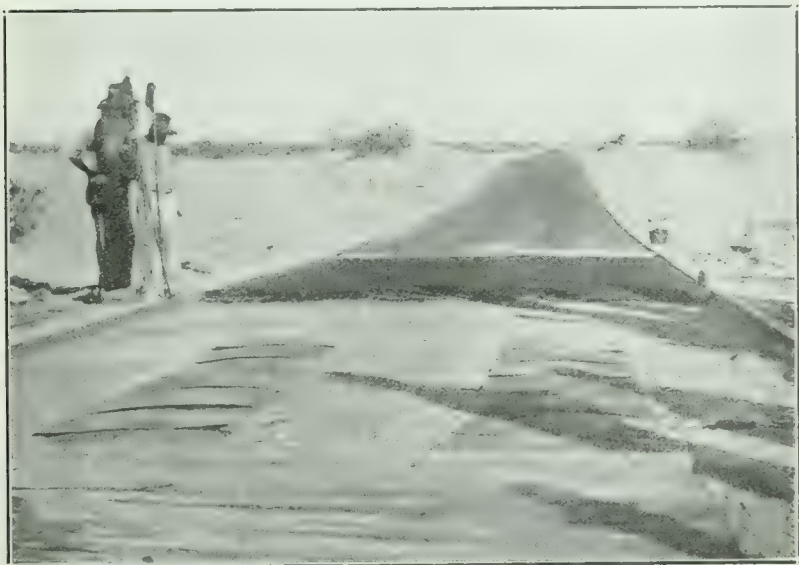


Plate XXXVII. State Highway construction in Imperial County. Steel plates to support trucks on subgrade.

indicate that in certain cases some deterioration has taken place. Concrete pipe, both plain and reinforced, is also being used. Reinforced concrete box culverts in the usual standard sizes are built wherever conditions warrant.

Plank Road

West of Yuma, the interstate connection along the Mexican border traverses a desert country of drifting sand dunes which has long been a serious menace to traffic. A portion of the road, which has been in use for a number of years, consists of pine planks long enough to permit one way traffic, laid transversely upon timber stringers and bound down with strap iron. Turnouts were constructed at convenient intervals within sighting distance. This timber section is rapidly deteriorating, and a short portion of it is now being replaced by an experimental type of construction.

The new road will be constructed of redwood timbers, laid at right angles to the centerline and bolted together with 4-inch redwood spreader blocks between each two timbers. A portion of this road is being constructed 18 feet wide, which permits two-way traffic, and a portion 10 feet wide. A construction joint is provided at frequent intervals so as to furnish a means of easily removing and replacing any section as the conditions may warrant. This construction is similar to that used for logging roads in the northern part of the state.

TESTING AND RESEARCH LABORATORY

This branch of the service includes the Chemical and Physical Laboratories. The Blue Print and Photostat Departments are housed in the laboratory building and are attached to this department for administrative control. Following is an outline of the work performed by the several units:

Blue Print Department

This department is equipped with an electric blue print machine. It is operated by one blue printer and one assistant and does all of the blue printing work for the Highway Commission, the Department of Public Works, and some work for other state departments. The average monthly output is about 40,000 square feet of blue prints. The cost of production is less than if purchased commercially, and convenience and prompt service aid in expediting the work of the Highway Commission.

Photostat Department

The work in this department is handled by a photographer and one assistant. Photostat prints are made for the Highway Commission and for other state organizations at cost. The photographer is also an artist and the work handled includes much special service, such as pictures of proposed work, preparation of engravings for maps, etc. A substantial saving of high-priced technical service is effected by photographically combining various maps, transposing titles and enlarging and reducing drawings.

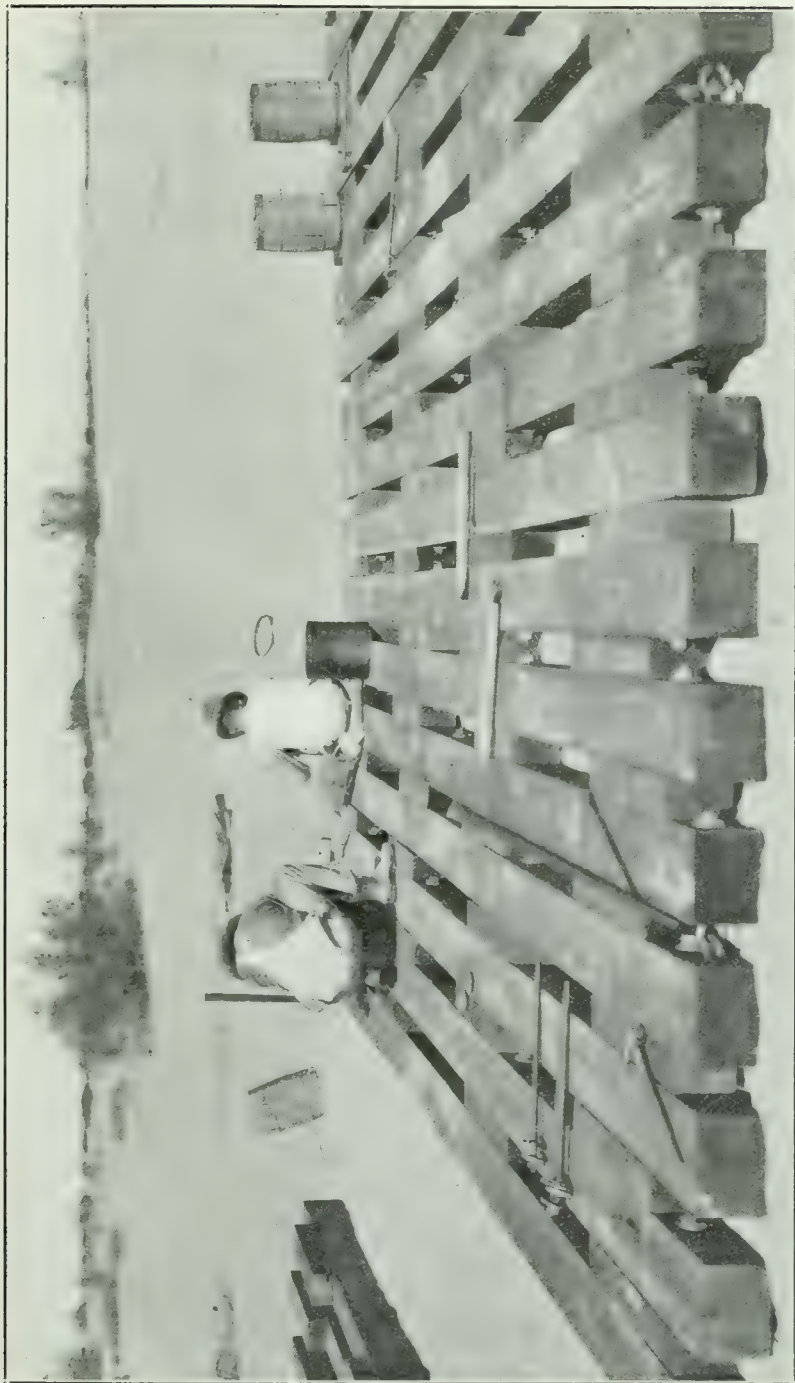


Plate XXXVIII. Experimental plank road construction on State Highway in Imperial County across sand hills.

Chemical Laboratory

The work of the Chemical Laboratory consists of chemical investigations of every nature for the California Highway Commission, the State Purchasing Department, Department of Public Works and other state organizations. The work is carried on by the chief chemist and one assistant in a well-equipped chemical laboratory. The following list of samples analyzed from January 1, 1923, to September 1, 1924, conveys some idea of volume and variety of work handled:

<i>Materials</i>	<i>Samples</i>
Paints, oil, varnish, shellac, etc.....	312
Cement.....	10
Metal lath, corrugated pipe, metal products.....	54
Lubricating and fuel oils.....	115
Glue.....	41
Coal.....	30
Prepared roofing paper.....	8
Belting.....	7
Miscellaneous, including water, soap, waxes, asphalt concrete, rock, calcium chloride, earth, clay, etc.....	1474
Total samples.....	3051

Much chemical research work is also carried on. One important development resulting from experimentation in this laboratory was the production of a fusible metal alloy which can be used to fill irregularities in scored motor cylinders. This material is now used in the Highway Commission shops and has resulted in a substantial saving by doing away with the necessity of regrinding or discarding scored engine blocks. Other researches and developments completed or under way are:

- Development of machine for testing break of glue.
- Development of viscometer for varnish.
- Development of method for analysis of titanium pigments.
- Development of method for analysis of graphite pigments.
- Solubility of cement and concrete in water.
- Solubility of cement and concrete in solution of carbon dioxide.
- Research on identification of linseed oil.
- Research on action of copper sulphate on asphalt.
- Research on action of copper sulphate, carbonate of lime and magnesnia on cement.
- Research on colloidal nature of cement.
- Research and development of method for obtaining aggregate in concrete.

Preparation of data for specifications for materials used by various state departments.

Physical Laboratory

Materials control is made possible by maintaining a well-equipped physical laboratory with a corps of trained laboratory operators. Samples of material from all sections of the state are shipped to the laboratory at Sacramento for test and report. Besides the testing engineer, the Physical Laboratory force consists of a clerk and eight to ten men. This force also handles much research work in addition to systematic test of materials. The number of samples received and tests made during this biennium greatly exceeds those in any preceding

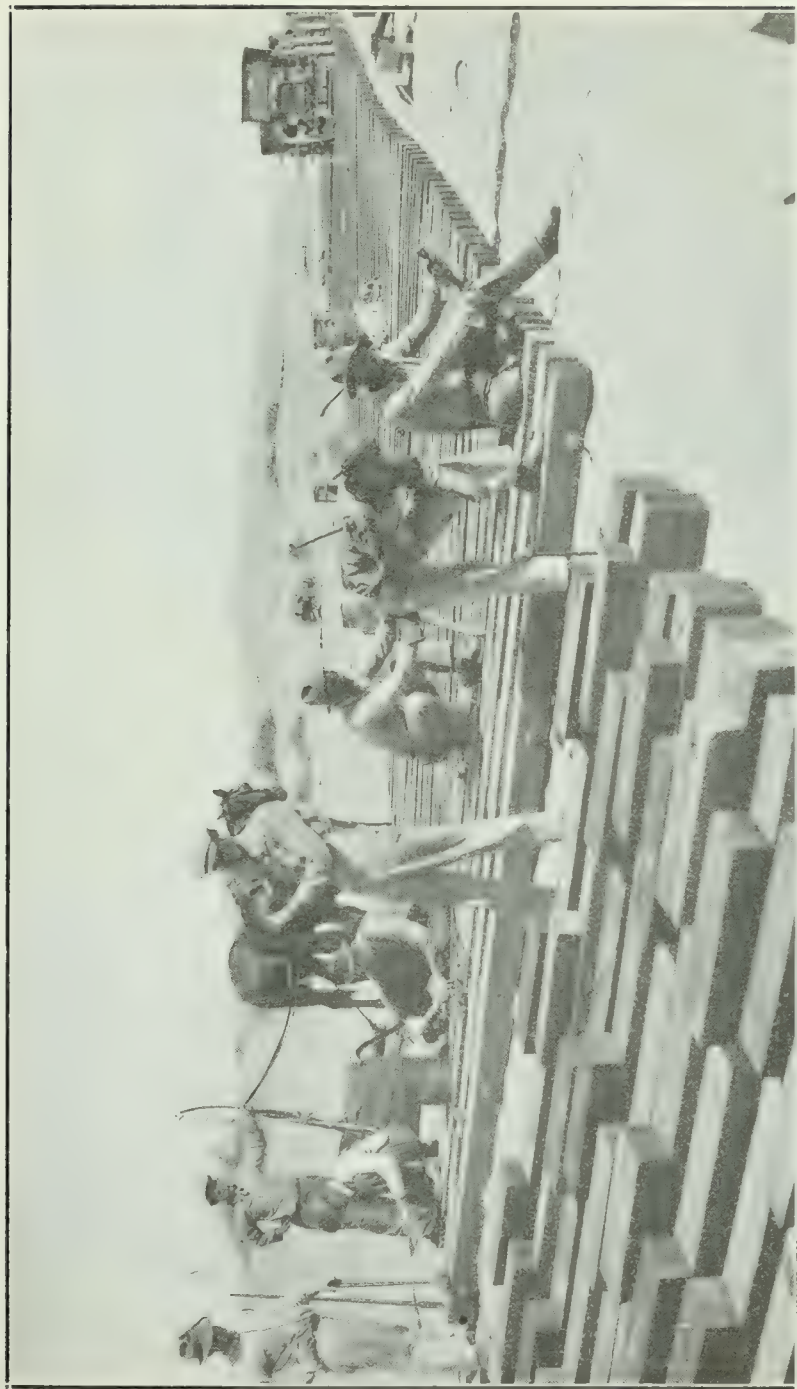


Plate XXXIX. Experimental plank road construction on State Highway in Imperial County across sand hills.

similar period, in fact, they equal about half of the tests made during the preceding ten years. Every effort is made to secure the best materials available and to insure their proper use.

Following is a list of materials tested and tests made in the Physical Laboratory.

<i>Test made</i>	<i>Number of Samples</i>	
	<i>1912-1922</i>	<i>1923-1924</i>
Sand—Wash, grading, color mortar strength.....	1,940	761
Rock and gravel—Grading, abrasion, sp. gr. absorptions and strength in concrete.....	1,380	613
Field concrete specimens—Compressive strengths, weight.....	522	2,169
Laboratory concrete specimens—Compressive strength.....	2,778	1,671
Asphaltic mixtures—Complete analysis.....	2,178	1,007
Portland cement—Set, fineness, soundness or strength.....	7,000	5,295
Asphaltic cement—Penetration, solubility, loss on heating.....	2,300	558
Corrugated metal pipe—Spelter, chemical analysis.....	406	91
Steel—Strength, ductility bend.....	None	46
Soils—Capillarity, bearing power, shrinkage, etc.....	None	204

Materials Control

Methods of Sampling. A. S. T. M. methods of sampling are used as standard on state highway work.

Cement is sampled at the mills by cement samplers working under the supervision of the Testing and Research Laboratory. Usually the cement is sampled in bins which are set aside for the use of the Highway Commission. Samples are forwarded to the laboratory and cement held in the bins until released by the laboratory. The samplers then check loading from bins to cars and notify the division engineers and resident engineers of shipments. In emergencies, cement is sampled in cars at the mill, but in such cases it is held on the work for release by the laboratory. All cars of cement are sampled by the resident engineers before use and their samples serve as a check upon the plant samples.

Concrete materials are sampled in the field before work starts and are released for use upon test reports. Subsequently material is tested daily in the field by resident engineers and daily reports sent to headquarters.

Culvert pipe. Each shipment of culvert pipe is sampled and held for release on test reports.

Bituminous materials. Bituminous concrete aggregate is sampled and tested in the same manner as for cement concrete. Asphaltic cements are sampled twice daily during the progress of the work and samples are also taken daily of bituminous concrete mixtures.

Testing of Field Concretes

Since the adoption of 1:2:4 concrete as a state standard in 1917 no systematic attempt had been made to determine the quality of concrete actually entering into the work by means of specimens of concrete moulded on the job. Entire reliance had been placed in laboratory tests of materials and laboratory-made concrete specimens. During 1923 and 1924 the making and testing of field concrete specimens has been systematized and a complete record is now available of the strength of the concrete actually used on the work. This is supplemented at times by cores drilled from the pavement. It is found that the work showing highest strength concrete also shows high strength concrete cores.

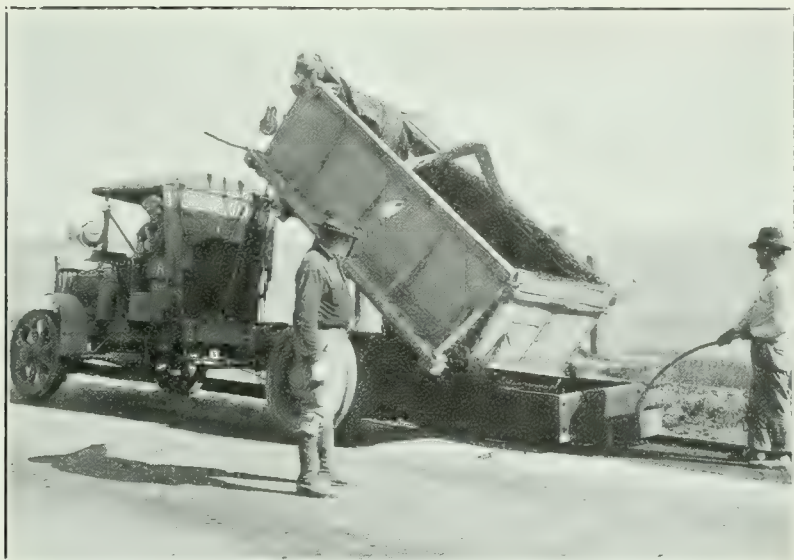


Plate XL. Widening pavement on State Highway in Solano County. Rig for spreading asphaltic concrete shoulders.

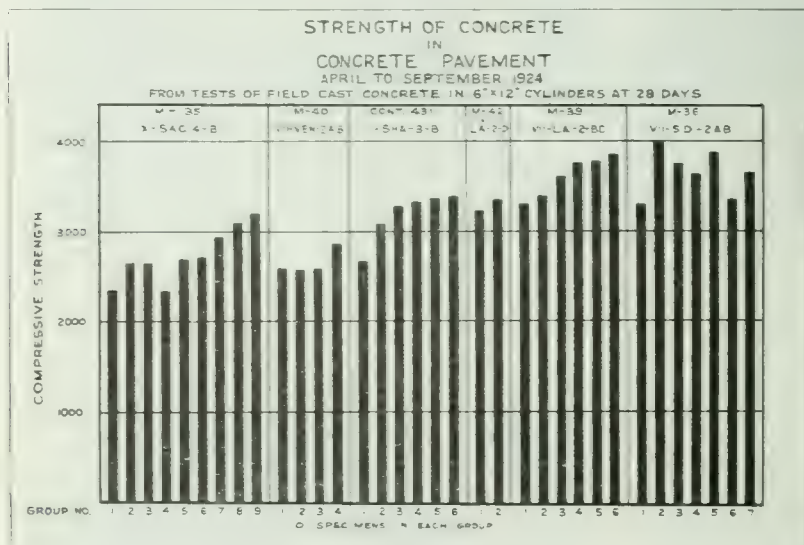


Plate XLI. Widening and thickening construction on State Highway in Solano County. Spreading asphaltic concrete.

Ordinarily 6" x 12" concrete cylinders are cast daily on the work. After curing for a few days in water, the specimens are shipped to the laboratory in galvanized iron containers. The samples are packed in wet excelsior and curing proceeds during time in transit.

Storage and curing facilities at the laboratory are available for about 1000 specimens which are broken at ages of 10 and 28 days.

A report is prepared weekly showing the results of all concrete tests for the several jobs under way, and this is sent to resident and division engineers concerned. The field forces on each job are thus informed as to the strengths being obtained on their work and on other jobs as well. That constant attention to detail and definite knowledge as to quality of concrete being produced results in the production of high-class concrete is shown by the following chart.



In this graph the specimens from each job have been grouped in units of ten each. The strength of the first group of ten specimens from each project is shown on left and succeeding groups are shown to the right. In every instance where the earlier groups averaged below 3000 pounds per square inch, it will be noted that the strength of succeeding groups increased until the average for the season for all paving projects is well above 3000 pounds per square inch.

Due to the fact that no tests of 1:2:4 field concretes have been made in the past it is not now possible to compare strengths of 6" x 12" cylinders with strengths obtained in earlier years.

One hundred cores have been drilled from pavement constructed during 1924 and these, tested at an average age of less than 90 days, show an average strength of 3745 pounds per square inch corrected for equivalent values for specimens $4\frac{1}{2}$ " x 9".

Average increases in strength indicate that this concrete should at one year, crush at about 4400 pounds per square inch.



Plate XLII. State Highway in Solano County. Spreading crushed rock shoulders.



Plate XLIII. State Highway in Solano County, between Denverton and Rio Vista.

Cores drilled from state highway in Class A condition constructed previous to 1920 and from one to three years old showed a compressive strength of 3470 pounds per square inch.

Research Work

A considerable amount of time has been given to research and investigational studies.

A summary of these studies is as follows:

1. Action of alkali on concrete.
2. Comparison of strength of standard and plastic cement.
3. Adhesion of concrete to round dowels.
4. Effect of mineral oil on concrete strength.
5. Effect of hydrated lime on concrete strength.
6. Effect of moisture content on standard and Ottawa sand mortars.
7. Strength of mortars, 1-3 by weight versus 1-2 by volume.
8. Effect of storage on strength of mortars and concretes.
9. Sand mortar proportioning.
10. Reinforced concrete slab tests.
11. Santa Cruz natural bituminous investigation.
12. Effect of hot water on quick-setting cement.
13. Comparison of strength of concrete cubes and cylinders.
14. Comparison of strength of different sizes of concrete cylinders.
15. Road oil adhesion tests.
16. Alkali and its effect on mortar strengths.
17. Carpinteria asphalt investigation.
18. Cal and its effect upon curing time of concrete.
19. Fuller's curve applied to certain aggregates.
20. Pentrometer needle investigation.
21. Namex investigation.
22. Cements of different brands, investigation of strengths.
23. Capping concrete specimens, merits of plaster of paris and Portland cement.
24. Yield of concrete, investigation.
25. Volumetric analysis of coarse aggregates.
26. Subgrade soil studies.
27. Copper sulphate, effect on asphaltic cement.
28. Quick-setting cement investigations.
29. Mortar tests of various gradings of sand.
30. Study of voids in mineral aggregate.
31. Quick-hardening cement.
32. Tamping and finishing machines and their efficiency.
33. Concrete mixing investigations.
34. Reinforced concrete investigations.
35. Calcium chloride in curing of concrete.
36. Subgrade treatment.
37. Relation of grading to strength of concrete sands.
38. Soil investigations.
39. Effect of temperature on setting time of cement mortars.

Most of the foregoing studies are too lengthy to present in detail in this report, but a few words might be said of several of the most important ones.

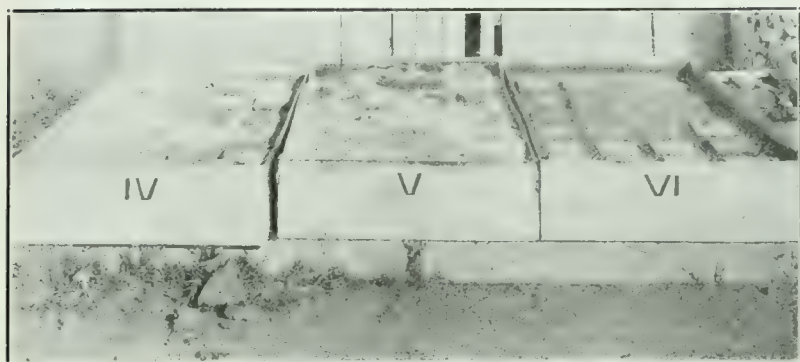


Plate XLIV. Action of alkali soil on concrete: Tray IV soil near Willows;
V Coachella Valley; VI South of Bakersfield.



Plate XLV. Concrete specimens after 3½ years in tray IV. Five specimens entirely destroyed.

1. *Action of alkali on concrete.*

Among the more important of the tests undertaken previous to 1922 was an investigation of the effect of alkali soil on concrete. Two hundred and eighty-eight $4\frac{1}{2}'' \times 4\frac{1}{2}''$ cubes were made with different aggregate and varying mixtures and were placed in pans containing alkali soil from the vicinity of Willows, Coachella Valley and south of Bakersfield. At the expiration of $3\frac{1}{2}$ years the specimens in Willows and Coachella Valley alkali are almost entirely destroyed. Specimens in Bakersfield alkali are about half destroyed. Destruction has apparently proceeded regardless of mixture or aggregate used. Photographs plates XLV-XLVI-XLVII show condition after $3\frac{1}{2}$ years in alkali soil.

17. *Carpinteria asphalt investigation.*

Field and laboratory investigations were made of Carpinteria asphaltic sand and pavements laid with this natural material. It was found that the bitumen is in the form of a maltha which is easily damaged by overheating. A specification has been prepared under which this material can be used on state highway work.

22. *Cements of different brands, investigation of strengths.*

One of the most important investigations and one which is still in progress is that of the strengths of concrete obtained by the use of different brands of cement.

Two series of investigations already completed show a very great difference in the strength of concrete obtained from different brands of cement. All cements are about the same price but differ greatly in quality and it seems reasonable to expect as the result of our investigations that we may work out concrete mixtures based on the strength of the concrete produced rather than on fixed proportions of cement.

The economic disadvantage of supplying say, twelve thousand sacks of cement per mile of pavement when an equally strong pavement might be obtained by using ten thousand sacks of a stronger brand at the same price per sack is too great to be overlooked on the ground that "it has never been done before."

31. *Quick-hardening cement.*

A series of concrete specimens were made and tested using two brands of California Portland cement in varying mixtures and with admixtures of calcium chloride. The purpose was to develop a quick-hardening concrete for use in patching, or on construction where early use of the structure is important. It was found with the two cements under tests that 2000 to 2800 pounds compressive strength can be obtained in two days at an extra cost of 16 to 18 cents per square yard. There are possibilities that this line of investigation may lead to disclosures which will permit of the opening of concrete pavements in much less than the 21 days now required. In this same connection, tests were also made of quick-hardening high alumina cement which it was found would produce concrete with compressive strength of 5000 pounds and over, in twenty-four hours. Pavement laid with this cement could be opened to traffic on the second day.

32. *Tamping and finishing machines and their efficiency.*

A series of tests were made in the field and laboratory to determine



Plate XLVI. Concrete specimens after $3\frac{1}{2}$ years in tray V. Five specimens entirely destroyed.



Plate XLVII. Concrete specimens after $3\frac{1}{2}$ years in tray VI.

relative merits of different methods of finishing and efficiency of finishing and tamping machines. It was found that the tamping and finishing machines now in use on state highway work produce almost equal results.

33. *Concrete mixing investigations.*

A series of tests were made to determine the capacity of concrete paving mixers, effect of overloading a mixer and benefits, if any, from increased time of mix. It was found that loading a mixer beyond manufacturer's rated capacity results in a substantial decrease in strength of concrete. This was not compensated for by increasing the time of mix. The best results were had with a one-minute mix and no overload in mixer.

34. *Reinforced concrete investigations.*

A field investigation and progress report were made on sections of 4" concrete pavement laid in 1916 and reinforced with wire mesh. The reinforced pavement was found to be in somewhat better condition than adjoining plain concrete. The effect of the reinforcement is to reduce the number of cracks and to prevent the opening of cracks which do form.

35. *Calcium chloride in curing of concrete.*

During the summer of 1924 the Highway Commission, in cooperation with the Structural Materials Research Laboratory of the Lewis Institute of Chicago, has conducted a rather extensive series of tests of methods of curing with calcium chloride, curing paper and sodium silicate, as well as of varying amounts of water curing. Nearly 500 beams, each 7" x 10" x 38", were made near the laboratory in Sacramento. The tests will be completed about November 1st, and the results will be made available to all who are interested in the form of a printed report. Calcium chloride curing was used on concrete pavement during the summer of 1924, where it was impossible to obtain water for usual methods of curing. Cores from pavement so cured are slightly lower in strength than from water cured concrete but the results are not unsatisfactory.

36. *Subgrade treatment.*

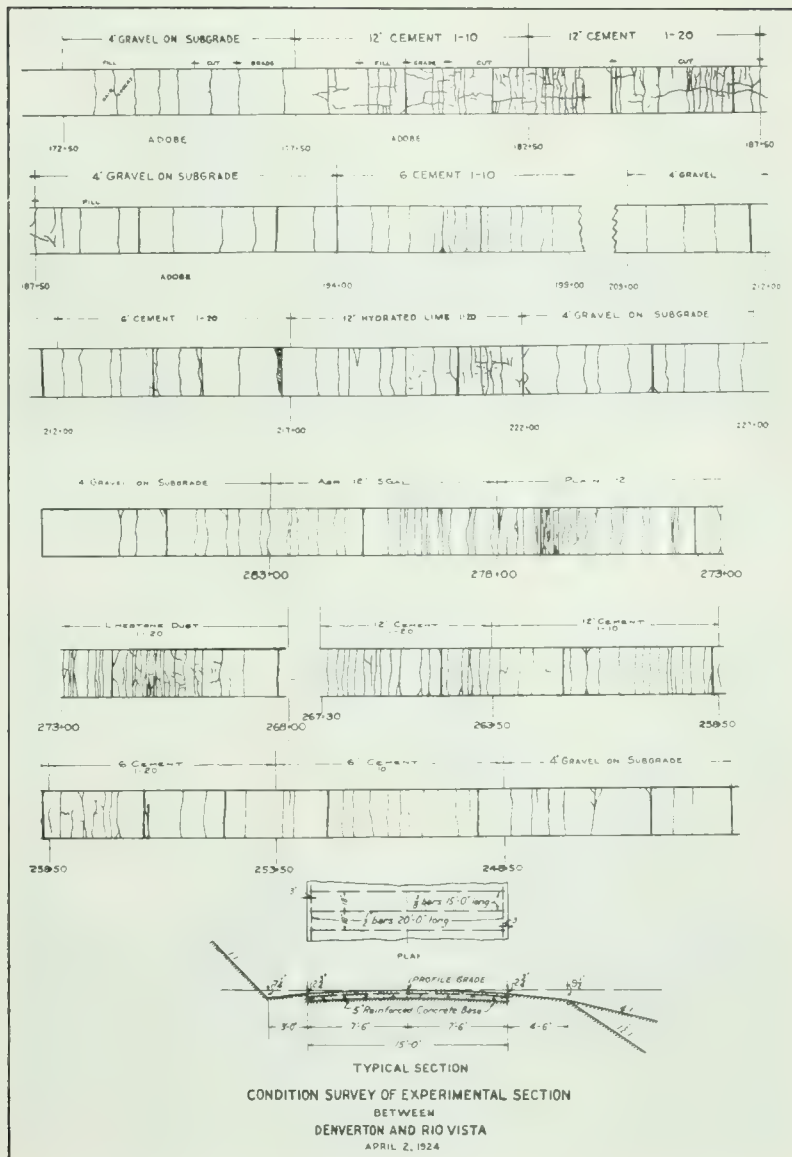
In 1921 and 1922 experimental sections were constructed in Solano County between Denverton and Rio Vista on which the subgrade was treated by plowing and pulverizing the adobe soil to a depth of 6 and 12 inches. Admixtures of Portland cement, hydrated lime, limestone dust, and asphaltic oil were then incorporated in the soil.

Reference is made to biennial report of California Highway Commission 1921-1922 for full details as to methods employed in construction.

Two years have elapsed since the completion of this project and a condition survey has been made. The present condition of the various sections is shown on the opposite page.

The test has progressed far enough to justify the following conclusions:

1. Sections of the highway adjacent to the experimental sections which had a 4" layer of gravel on the subgrade beneath the pavement.

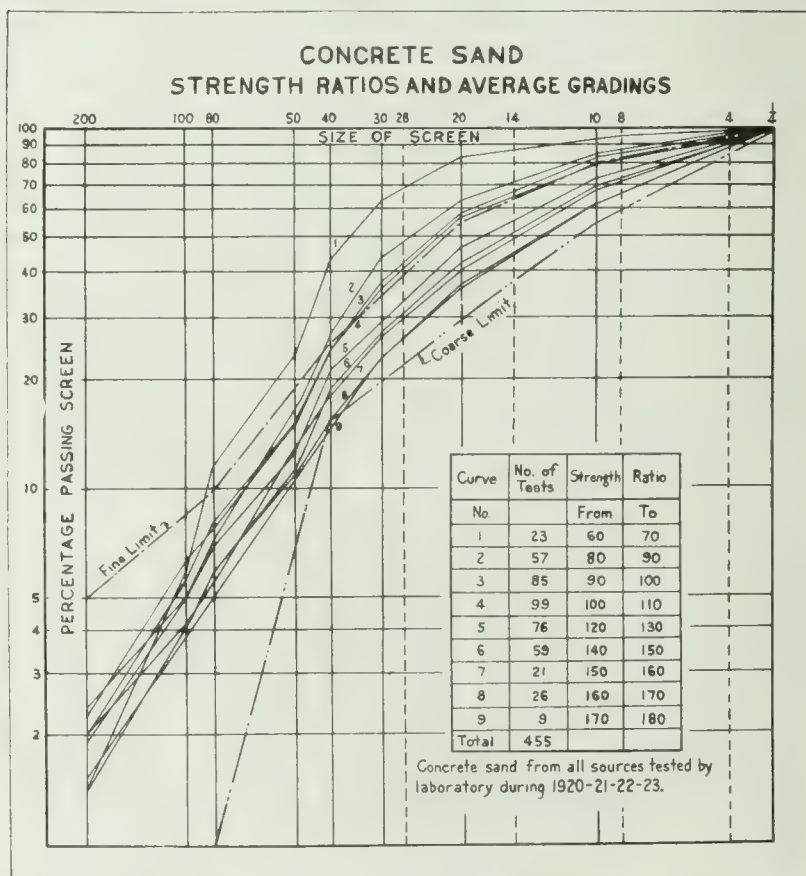


are in good condition—much better than those which received the various admixture treatments.

2. The shrinkage and moisture retaining capacity of a soil can be reduced somewhat by the use of admixtures but improvement is very slight and does not justify the very considerable added expense. The layer of gravel mentioned above is much less expensive and is more efficient.

37. Relation of grading to strength of concrete sands.

It is generally recognized that the strength of a cement mortar with a given amount of cement varies with the coarseness of sand. Concrete sands are specified by grading and by strength requirements. In order to enable field men to more accurately anticipate the probable strength ratio of a sand sample a study has been made of all concrete sands tested by the laboratory in the last four years. It is found that the strength ratio increases quite uniformly with increases in coarseness of sand. The curve below shows average gradings for various strength ratios.



It is planned during the coming year to compile the data of tests made during the last 12 years in such a form that immediate reference



Plate XLVIII. Central mixing plant for concrete paving near Sacramento. State Highway in Sacramento County.



Plate XLIX. Placing concrete from central mixing plant. State Highway in Sacramento County.

can be had to previous tests from each source of supply, and by comparing grading of materials now being produced with those previously tested from the same source, it will be possible to determine suitability of material without repeating tests already made. A compilation of these data will be of value to contractors and to the public at large, including, as it will, results of tests of materials from practically all sources in the state.

38. *Soil investigations.*

One hundred and ninety-nine typical samples of soil were collected from subgrade on practically all of the paved highways in the state. The condition of existing pavement on sections was noted and after samples were analyzed and tested the condition of the pavement was correlated with quality of subsoil. About 2000 tests were made and some special testing equipment devised to investigate characteristics of soil not heretofore studied.

It was found that the shrinkage of soil bears a direct relation to clay content; also that the condition of the pavement bears a direct relation to the clay content and shrinkage of the subsoil.

Pavement was found to be in first class condition on soils having an average clay content of 24 per cent, in fair condition on pavement having an average clay content of 33 per cent and in poor condition on soils having an average clay content of 45 per cent.

Pavements were found to be in good condition on soils having an average volumetric shrinkage (after saturation by vertical capillarity) of 13.3 per cent. Fair pavements were found on soil having an average volumetric shrinkage of 19.1 per cent. Pavements were found to be in poor condition on soils having an average volumetric shrinkage of 31.4 per cent.

CONCLUSION

Construction Costs

Due to a number of causes, among which may be cited the change in construction policies, the thought devoted to better and cheaper ways of doing work, the cooperation of the department with contractors in a helpful way, the confidence inspired through uniform conditions and inspection, and a natural slight decrease in the price of material, equipment and labor, the cost of construction has shown a gratifying decrease.

Grading which averaged about \$1.10 per cubic yard in 1920 is now done for about 75 cents per cubic yard.

Concrete paving which cost about \$16.25 per cubic yard is now had at about \$13.40 per cubic yard.

Asphalt concrete surfacing which cost about \$8.50 per ton is now laid at a profit for about \$7 per ton.

Reinforced concrete in culvert work which formerly cost \$30 to \$35 per yard is now had at an average of about \$27.50 per yard.

Other classes of construction show similar decreases.

Construction Policies

During the biennium one of the most important changes in policy is that by which contractors now furnish all of the materials entering into construction except corrugated metal culvert pipe.

Formerly the state furnished all materials.

This change in policy has removed a large burden of responsibility from the highway organization, and has not increased the cost of construction for the reason that the state received slight, if any reduction in price of materials over that paid by contractors on large projects. || 4

A determined effort has been made to outline as definitely as possible to contractors all uncertainties so that hazards are reduced to a minimum. Considerable effort has also been devoted to securing materials locally available wherever possible in order to reduce costs.

The availability of certain local construction materials has also been borne in mind with regard to type of construction specified.

There has been a very apparent improvement in the quality of construction as a result of the close cooperation between headquarters and the division offices. The contact that has been established has developed into a cordial understanding of the desire that the work done should be of the best. A friendly rivalry has been started among the resident engineers and division engineers toward getting work a little better than the other fellow and this has had a most wholesome effect on the character of the work as a whole and also on the interest which the men take in their work.

Since resident engineers appreciate the fact that evidence of their efficiency is available in the construction reports and tests, which are a part of the record of jobs to which they are assigned, they are certain to place themselves in the best light at all times and to use every effort to see that their record of construction is good and deserving of commendation.

The Construction Department therefore feels that it is accomplishing the three things it started out to do:

First, it has established a working basis of mutual cooperation with the divisions leading to better inspection, more uniform control of materials and improvement in construction methods;

Second, it has instilled in contractors the idea of helpful inspection, rather than inspection of the policeman type, in that inspectors are urged to anticipate difficulties and cooperate with the contractor in overcoming them, and has also endeavored to remove as many hazards as possible from a business which is subject to many uncertainties of profit under the best conditions; and

Third, it has through close study of methods and materials, been able to secure for the state work which is on the whole done better, faster, and cheaper than before.

In citing these accomplishments the department feels that it is but justifying the judgment of the State Highway Engineer in the establishment of the department.

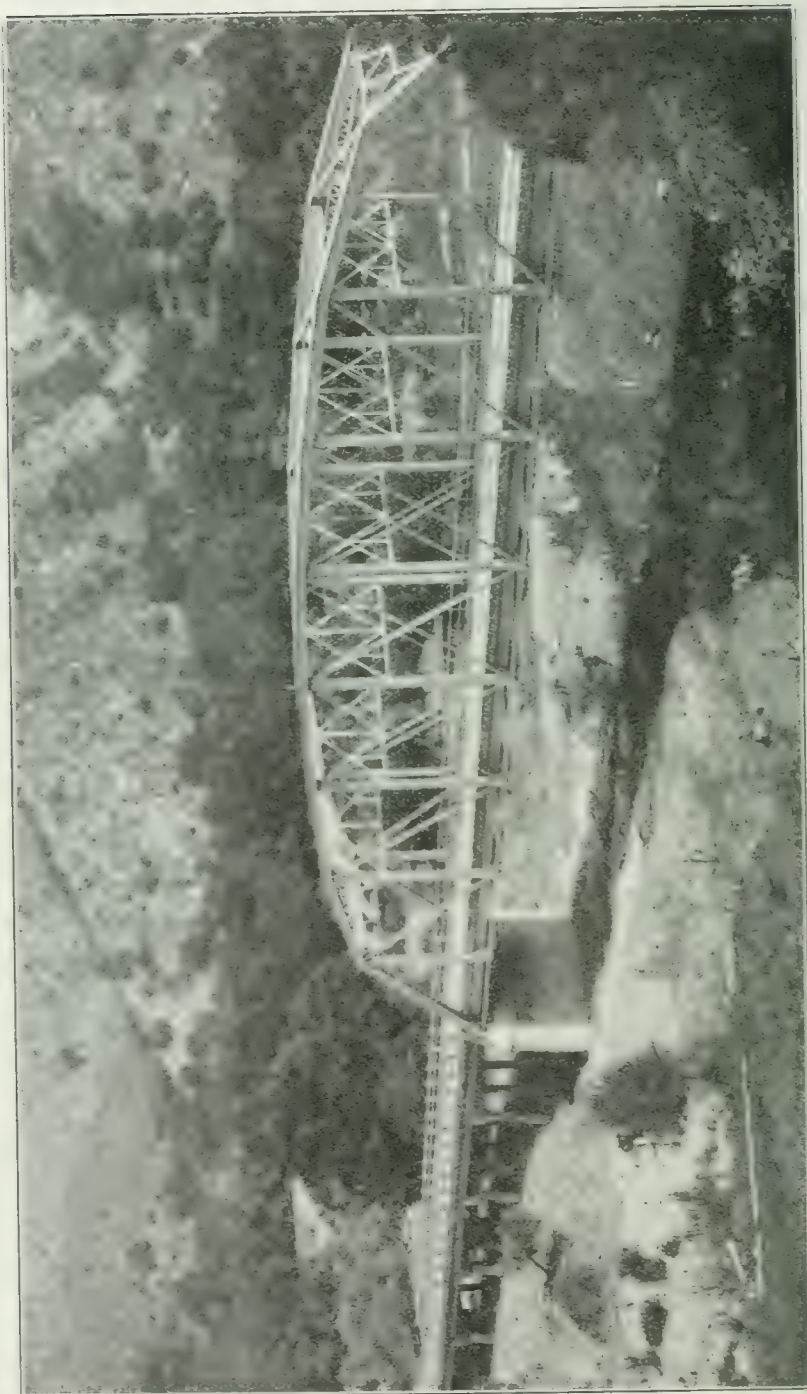


Plate L. Cuyama River Bridge. State Highway in San Luis Obispo-Santa Barbara Counties.

APPENDIX E

BRIDGE DEPARTMENT

By HARLAN D. MILLER, Bridge Engineer

Bridge building has become a highly specialized branch of civil engineering. Recognizing this fact the State Highway Engineer has gathered together in the Bridge Department a trained corps of bridge engineers and has placed in their hands all of the bridge work of the Highway Commission. As a result of this policy the Bridge Department now handles the supervision of all bridge construction as well as the design and preparation of all bridge plans for the Highway Commission. Heretofore the superintendence of the bridge construction was handled by the various division engineers.

After a six months' trial of this system of having the bridge construction as well as the design of the bridges under the supervision of the Bridge Engineer it seems to be a very satisfactory method of handling this particular class of work.

In addition to handling the state bridge work, the Bridge Department has prepared plans for bridges for the counties, checked numerous county designs and also designs prepared by the United States Bureau of Public Roads, for bridges to be constructed on the state highway.

AMOUNT OF WORK DONE

During the two years of the biennium plans have been prepared for 105 bridges for the state highway. The total estimated cost of this work totals \$2,747,000. During this same period the Bridge Department has prepared plans for a large number of special culverts estimated to cost \$438,000, and has checked and approved plans for sixty-seven bridges, aggregating in cost \$1,259,000, to be built and paid for by the various counties.

On July 1, 1924, there were eleven bridge contracts in force involving the construction or major repair of thirty-three bridges, having an aggregate value of \$1,300,000.

The amount of bridge work required upon the state highways has been rapidly increasing and more than a third of the work mentioned was done during the last six months of the biennial period.

COUNTY BRIDGES

It has been the policy of the Highway Commission in the past to require the counties to construct necessary bridges upon the state highways. The result has been a great number of bridges throughout the state varying in type, capacity and strength. The poorer counties

NOTE.—During the first year and a half of the period covered by this report Mr. H. E. Warrington was Bridge Engineer with the writer as principal assistant. Upon Mr. Warrington's retirement from the highway organization at the beginning of the year 1924 the writer was placed in charge of this department.



Plate LI. Grade separation of the Northwestern Pacific Railroad and State Highway in Mendocino County south of Willits.



Plate LII. Bridge at Big French Creek. State Highway in Trinity County.

of necessity constructed bridges of light design, many of which are now inadequate. This in spite of the fact that plans were approved by the Highway Engineer. The mere checking of the plans, without supervision of the construction, did not always result in the construction of proper bridges. The tendency of the counties to construct bridges that are now too light, and which were built only to fulfill the traffic needs of their day, has placed a great burden upon the state. Many county-built bridges upon state highways will soon have to be renewed.

The California Highway Commission now realizes that the preparation of plans for bridges on the state highways by engineers who have had little or no experience in bridge design is expensive and unsatisfactory. Bridges are usually structures of such a nature that it is practically impossible to strengthen those originally constructed too weak.

MANY NEW BRIDGES REQUIRED

Many counties are unable to finance the costly structures required and others are unwilling to do so. The result is that bridge construction upon the state highway system is lagging behind other construction.

Many antiquated structures on the state system are being strained to their utmost to care for present traffic, in fact many of them are fast approaching an unsafe condition. The cost of providing the most urgently needed bridges aggregates \$12,000,000.

GRADE CROSSING ELIMINATIONS

The Bridge Department also has charge of the elimination of railroad grade crossings on the state highways. With the great increase in automobile traffic this problem has become a very serious and important one.

In 1923, the records show that approximately 10 per cent of the number of persons killed in automobile accidents met death at railroad grade crossings. The number apparently is increasing annually. During the last two years eight railroad grade crossings have been eliminated and plans are now under way for the elimination of twenty-two others.

The cost of the elimination of the most dangerous grade crossings now existing on the California highway system has been estimated at about \$17,000,000.

TYPICAL HIGHWAY STRUCTURES

Typical structures completed during the last two years and some of the larger projects now under construction by the Highway Commission are briefly described herewith.

Willits Undergrade Crossing

An undergrade crossing under the tracks of the Northwestern Pacific Railroad (Plate LI) four miles south of Willits in Mendocino County (I-Men-1-E) was constructed by the Northwestern Pacific Railroad Company. The state's share of the cost amounted to \$6,245.69.



Plate LIII. Grade separation and bridge over Susan River, on State Highway in Lassen County.

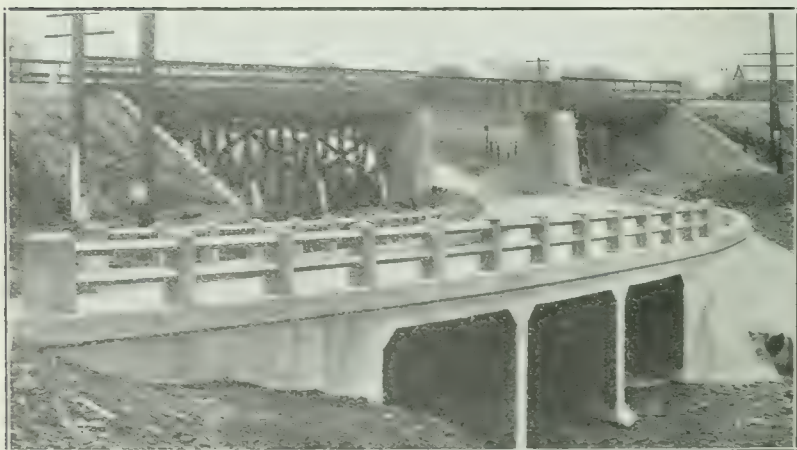


Plate LIV. Grade separation of the State Highway and Southern Pacific Railroad in Shasta County near Cottonwood.

Denverton Overhead Crossing

A bridge consisting of two 34-foot and one 39-foot reinforced concrete girder spans over the tracks of the San Francisco-Sacramento Railroad near Denverton in Solano County on the Fairfield-Rio Vista lateral (III-Sol-53-B) was completed September 16, 1923, under contract No. 416 awarded to O. B. Chaney & Sons, January 4, 1923.

The State Railroad Commission ordered the state to pay three-fourths and the railroad one-fourth of the cost of the structure.

This structure eliminates a dangerous railroad grade crossing.

Susan River Bridge

A bridge 248 feet in length (Plate LIII) consisting of one 100-foot two-rib, reinforced concrete, open spandrel arch and a series of 15-foot approach spans over the Susan River near Devil's Corral, west of Susanville on the Red Bluff-Susanville Lateral (II-Las-29-B), was completed January 23, 1924, under contract No. 400, awarded to Rocca and Caletti, September 20, 1922.

This structure is located near the Southern Pacific bridge over the river and by altering the west approach to the latter a grade separation was effected. The construction of an abutment for the railroad structure was a part of the above contract. This contract provided a beautiful structure over the river and also eliminated a dangerous railroad grade crossing.

Cuyama River Bridge

A bridge 356 feet in length (Plate L) consisting of one 200-foot steel truss span with concrete floor and five 30-foot reinforced concrete girder approach spans over Cuyama River about fourteen miles east of Santa Maria on the Santa Maria-Bakersfield lateral (V-S. L. O-S. B-57-A) was completed August 16, 1923, under contract No. 363 awarded to Parlier and Lowry.

Cottonwood Creek Subway

An undergrade crossing (Plate LIV) under the Southern Pacific Railroad near Cottonwood in Shasta County (II-Sha-3-A). The necessary abutments and superstructure were constructed by the Southern Pacific Company, 50 per cent of the cost being borne by the state. The remaining portion of the work was completed by state forces under day labor work order No. 514. The state's share of the cost amounted to \$23,259.25.

Alamo Creek Bridge

A bridge consisting of two 100-foot steel truss spans with a reinforced concrete floor over Alamo Creek, eleven miles east of Santa Maria in San Luis Obispo County on the Santa Maria-Bakersfield lateral (V-S. L. O-57-A) was completed March 25, 1923, under contract No. 337 awarded to the Security Bridge Company, November 2, 1921.

Huasna Creek Bridge

A bridge consisting of two 100-foot steel truss spans with reinforced concrete floor, one 30-foot and one 20-foot concrete approach span over Huasna Creek, ten miles east of Santa Maria in San Luis Obispo County

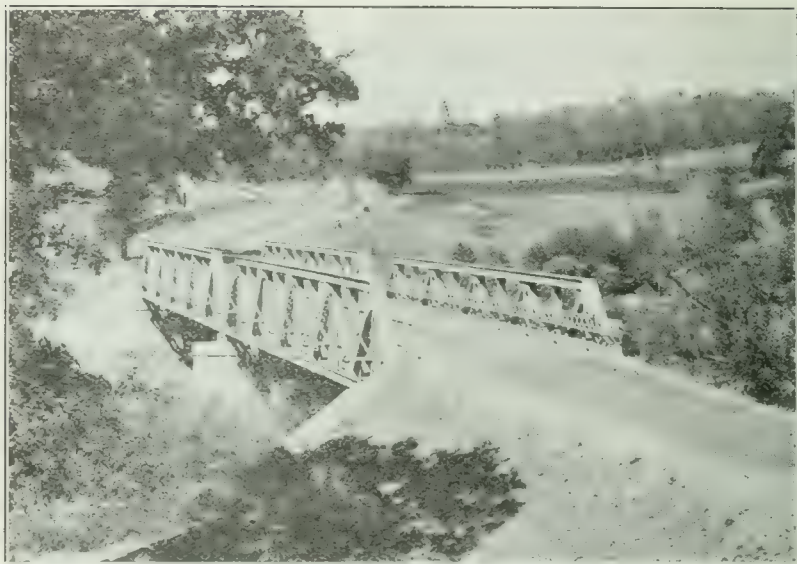


Plate LV. Bear River Bridge on State Highway at Placer-Nevada County line.

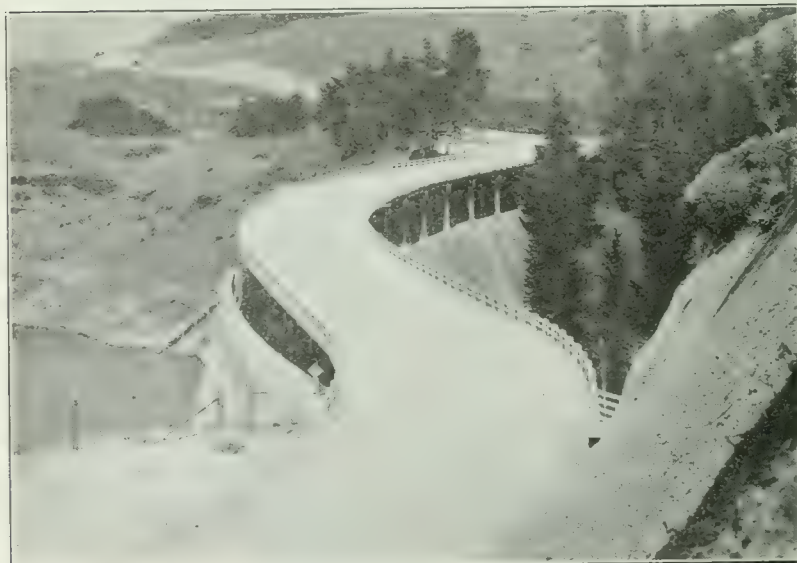


Plate LVI. Bridge on the Crystal Springs Dam, Skyline Boulevard, State Highway in San Mateo County.

on the Santa Maria-Bakersfield lateral (V-S. L. O-57-A) was completed March 23, 1923, under contract No. 337 awarded to the Security Bridge Company, November 2, 1921.

Stony Creek Bridge

A bridge consisting of four 100-foot steel truss spans with reinforced concrete floor and twenty 30-foot reinforced concrete girder approach spans over Stony Creek near Hamilton City in Glenn County on the highway between Orland and Chico (III-Gle-47-A) was completed June 11, 1924, under contract No. 417 awarded to A. W. Kitchen, January 4, 1923.

Cold Creek Bridge Station 349

A bridge 90 feet in length consisting of three 30-foot reinforced concrete girder spans on concrete bents over Cold Creek at station 349 in Mendocino County on the Calpella-Williams lateral (I-Men-15-A) was completed February 27, 1923, under contract No. 401 awarded to C. H. Gildersleeve, September 20, 1922.

Bear River Bridge

A bridge 206 feet in length (Plate LV) consisting of two 100-foot steel truss spans with a reinforced concrete floor having a clear roadway width of 21 feet and concrete piers and abutments founded on natural rock over Bear River in the counties of Nevada and Placer (III-Pla-Nev.17-C-A) about seven miles north of Auburn on the Auburn-Nevada highway was completed June 15, 1923, under contract No. 382 awarded to the Security Bridge Company, July 26, 1922.

Van Duzen River Bridge

A bridge 734 feet in length consisting of three 163-foot reinforced concrete arch spans and eight 30-foot concrete girder spans on pile bents is being constructed across the Van Duzen River near Alton in Humboldt County on the Redwood highway.

The work is being done under contract No. 440 awarded to Bordwell & Zimmerman, April 16, 1924, and it is expected that the bridge will be completed by the spring of 1925.

The sum of \$90,691.50 has been allotted for the work. The cost will be paid partly by the county and partly by the state.

Crystal Springs Dam Bridge

A bridge 608 feet in length (Plate LVI) consisting of twenty reinforced concrete girder spans on concrete bents over Crystal Springs Dam, $3\frac{1}{2}$ miles west of San Mateo in San Mateo County on the Skyline boulevard between San Francisco and Glenwood (IV-S. M-55-B) was completed January 10, 1924, under contract No. 422 awarded to J. H. Shepherd, July 9, 1923.

This bridge has a clear width of roadway of 30 feet suitable for caring for the heavy traffic on this road and replaces an old timber trestle.

San Gabriel River Bridge

A bridge 1003 feet in length consisting of eighteen 54-foot and one 31-foot reinforced concrete girder spans on concrete piers over San

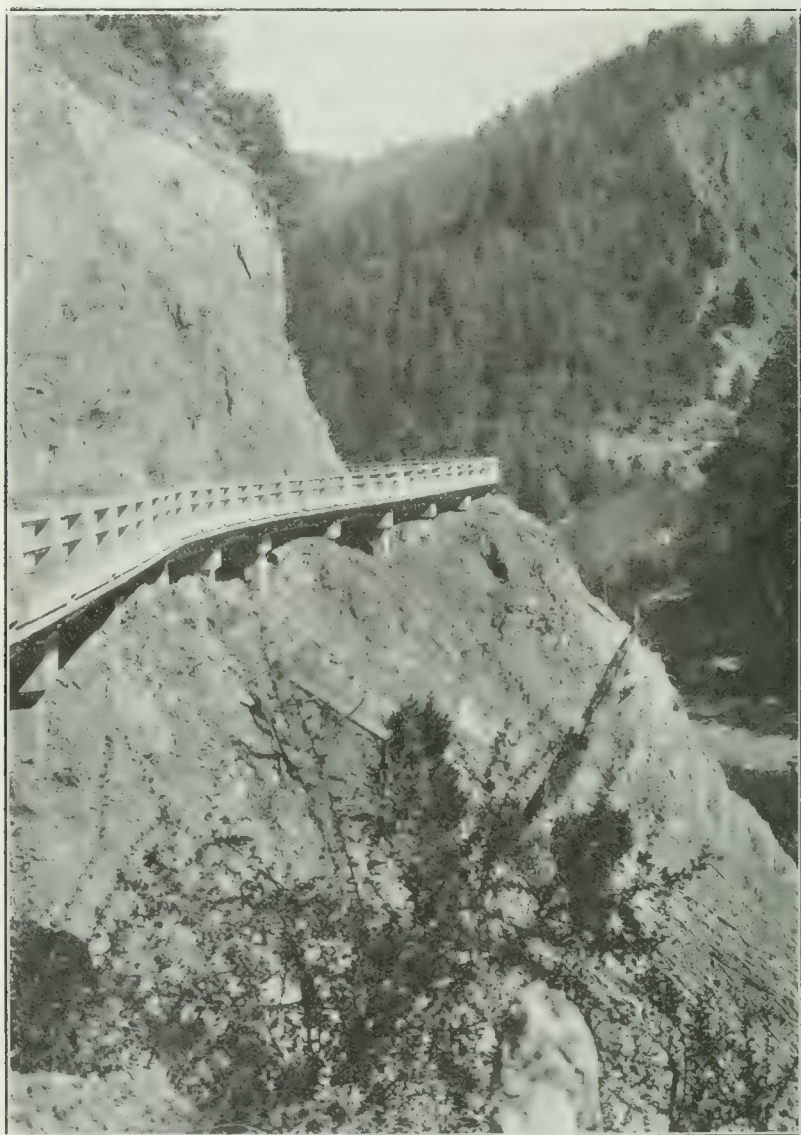


Plate LVII. State Highway in Mendocino County. Sidehill viaduct construction along the Eel River.

Gabriel River near Azusa in Los Angeles County on the Los Angeles-San Bernardino highway was completed April 9, 1923, under contract No. 391 awarded to D. A. Foley and Company, August 16, 1922.

Side Hill Viaduct Construction

A type of construction known as the sidehill viaduct (Plate LVII) has been used in the mountainous region on the Redwood highway, where the rocky hillside is on such a steep slope that the removal of vast quantities of material would otherwise be required to construct a road. The structure is in form a horizontal shelf tied to the rocky hillside and supported at its outer edge by vertical concrete posts. The structure is constructed of reinforced concrete. Great economy has been effected by employing this type of construction, which it is now proposed to use extensively in other portions of the state.

Redding Subway

An undergrade crossing under the Southern Pacific Railroad near Redding in Shasta County (II-Sha-3-A).

The necessary abutments and superstructure were constructed by the Southern Pacific Company, 50 per cent of the cost being borne by the state. The remaining portion of the work was completed by state forces, under day labor work order No. 514. The state's share of the cost amounted to \$27,672.50.

Klamath River Bridge

A memorial bridge to be known as the "G. H. Douglas Bridge" is being constructed across the Klamath River three miles above its mouth on the Redwood highway in Del Norte County between Eureka and Crescent City (I-D. N. 1-A) under contract No. 443 awarded to F. Rolandi, June 19, 1924.

This structure which will be one of the finest bridges in the country will consist of five reinforced concrete arches on pile foundations, together with two 50-foot approach spans. The five arches will each be 210 feet in length. The total length of the bridge will be 1147 feet. The total cost will approximate \$400,000 of which sum \$225,000 was appropriated by the legislature and the balance derived from state highway funds.

The structure will replace an antiquated ferry system which has long hampered the development of the northwestern part of the state. It is expected that the work will be completed in the latter part of the year 1925.

Whitewater River Bridge

A bridge 432 feet in length consisting of eight 54-foot reinforced concrete girder spans on concrete piers and abutments with a clear roadway width of 21 feet over Whitewater River near Whitewater in Riverside County on the San Bernardino-El Centro highway (VIII-Riv-26-D) was completed May 21, 1924, under contract No. 426, awarded to Gibbons and Reed Company, August 16, 1923.

The channel width was contracted by constructing protection dykes which direct the water through an opening about one-half the size of that which otherwise would have been required. The length of bridge was thereby shortened considerably and a great saving of cost was

effected. Flood conditions in this locality are such that it was necessary to carry piers and abutments to considerable depth to prevent undermining by scour.

Manzanita Creek Bridge

A bridge consisting of one 52-foot reinforced concrete girder span across Manzanita Creek, in Trinity County, on the Redding-Arcata lateral (II-Tri-20-E) completed in 1923 by state forces under day labor work order No. 370.

Merced River Suspension Bridge

A suspension bridge 161 feet in length (Plate LVIII) with a roadway width of 9 feet was constructed across the Merced River at Briceburg in Mariposa County in 1924 to provide a means for transporting construction materials across the river from the railroad on one side to the new highway which is being constructed on the opposite side of the river.

This structure, which is capable of sustaining ten-ton trucks, will be of great value to the county. Being off the state highway it is expected that the county will be pleased to acquire it. The cost of this structure was approximately \$8,000.

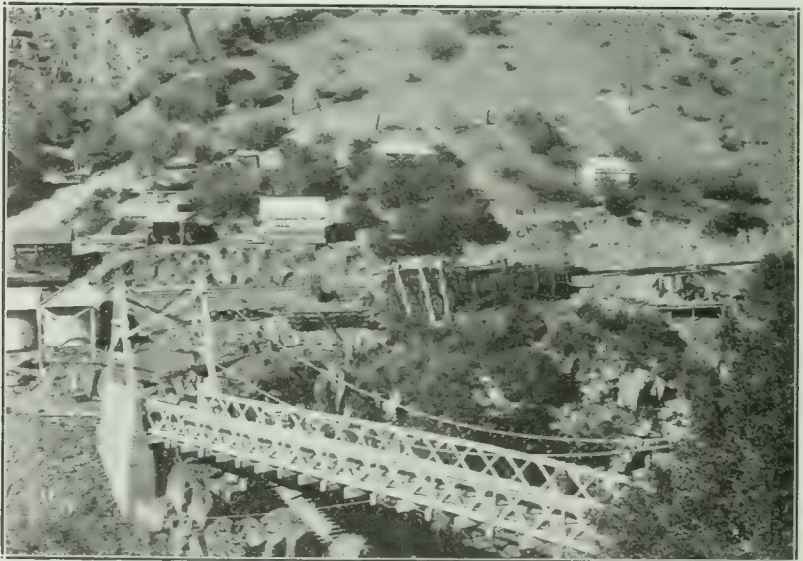


Plate LVIII. Suspension bridge over Merced River at Briceburg.

APPENDIX F

MAINTENANCE DEPARTMENT

By G. R. WINSLOW, Maintenance Engineer

Early in the year 1923 the work of the Highway Commission was divided into functional departments and a Maintenance Department was established, to which were assigned all matters relating to highway maintenance, roadside trees, permits, traffic census, etc.

ORGANIZATION

The administration of the department is under the direction of a Maintenance Engineer, who acts as the representative of the State Highway Engineer. There are also at the headquarters office an Assistant Maintenance Engineer, who has general supervision of the office, an assistant engineer, whose duties are mainly field inspection, an arboriculturist, a draftsman, two clerks and a stenographer.

All field work is carried on under the immediate supervision of the division offices, of which there are ten in the state. The organization within the divisions is somewhat varied as necessitated by local conditions. In general there is a Division Maintenance Engineer, who reports direct to the Division Engineer and who handles all general maintenance and minor reconstruction. Major reconstruction is handled under assistant engineers, who report direct to the division engineers.

Acting under the direction of the Division Maintenance Engineer are two or more superintendents of maintenance, who divide the territory and oversee the work of the several foremen and subforemen, who have been assigned definite sections of road. Such sections vary in length from ten to fifty miles, dependent upon the nature of the surface and magnitude of traffic.

EQUIPMENT

Each foreman and subforeman is supplied with a Ford automobile, or other light transportation vehicle, for rapid access to all parts of his territory; also with a two-ton truck and other equipment such as is needed for his particular type of road.

A recent trend in maintenance equipment has been toward flexibility in use, mobility in transportation and a reduction in size and weight of units. To this end light Fordson tractors with rubber tired wheels have been adopted for hauling light road drags and grading equipment, and road graders have been equipped with roller bearings and rubber tired wheels. Asphalt heating kettles and patching equipment have also been fitted with roller bearings and rubber tires, making it possible to transport these units quickly over the highway from one point to another, and thus do the work of several less mobile units.

The equipment is furnished by the equipment department on a rental basis, the rent being sufficient to cover repairs and depreciation.

In remote localities, foremen are also being provided with cottages as rapidly as the finances of the department will permit. These cottages

MILEAGE OF STATE HIGHWAYS UNDER MAINTENANCE BY THE CALIFORNIA HIGHWAY COMMISSION JUNE 30, 1924

Bond Issue Roads Constructed or Improved by the California Highway Commission.		Div. I	Div. II	Div. III	Div. IV	Div. V	Div. VI	Div. VII	Div. VIII	Div. IX	Div. X
Miles											
Earth Rock Surface Asphalt Macadam Portland Cement Concrete Asphaltic Concrete on Macadam Asphaltic Concrete Surface on Portland Cement Concrete Miscellaneous	308	60	61				50	39	8	81	9
	656	196	181				3		9	16	60
	144	9					49		16	8	
	1598	30	105			54	265	275	151	8	119
	63					232			33		2
	236					1					
Total		3011	347	360	355	315	419	363	224	112	221
Bond Issue Roads taken over but not rebuilt. (Includes County Built Roads).											
Asphalt Macadam Portland Cement Concrete Asphaltic Concrete on Macadam Asphaltic Concrete Surface on Portland Cement Concrete	172										
	97										
	27										
	3										
Total		289		30	10	23	54	64	35		73
Legislative Act Roads Under Maintenance, but not improved under Bond Issues.											
Earth Rock Surface Asphalt Macadam Portland Cement Concrete	748										
	47										
	19										
	5										
Total		818	89	260	28	13	15		38	62	269
Built by U.S. Government (Taken over for Maintenance).											
Earth	13		13								
	13		13								
Total											
County Roads Maintained but not taken over as State Highway.											
Earth Rock Surface Asphalt Macadam	448	121	63								
	17	21	10								
Total		491	142	73					223	41	
GRAND TOTAL		4622	437	650	393	351	488	427	532	215	607

*Includes roads being Maintained before construction is completed.
 **71 Miles of Forest Roads, Classified as Constructed, are not under Maintenance.

are of the bungalow type of two sleeping rooms capacity, and with them are constructed bunk houses for transient laborers and sheds for the equipment. In addition to these minor maintenance stations there are, in each division, one or more larger maintenance stations under the direct charge of the superintendents of maintenance and from which gangs operate, covering those portions of the work which are too great to be handled by the section foremen with their one or two laborers. There are in all at present fifty-nine maintenance stations.

MILEAGE

The total length of highways under maintenance, as of June 30, 1924, was 4622 miles. Traffic demands have increased much more rapidly than the state's ability to pave. For this reason the dominant types are graded and graveled roads and probably will be for many years to come.

ROADSIDE TREES

Systematic planting of trees for the beautification and preservation of the state highway started in 1920. At the end of the fiscal year 1922 there had been planted 100 miles of trees. Since that time, this mileage has been more than doubled, and in addition there have been acquired a number of miles of recently planted trees by the transfer of roads from several of the counties.

At the present time the highway system carries a planted area of approximately 250 miles of road, or in other words, five hundred miles of recently planted trees. Generally, the trees are spaced at 50 foot intervals, being placed alternately on the right and left sides of the roadway with the necessary elimination for visibility at crossings and road intersections. In certain localities, trees are spaced about 50 feet apart on each side, thus the number is doubled and in these places we find 200 trees occupying the space ordinarily allotted to half that number. The number of newly planted trees within the planted area ranges close to 30,000, and it is estimated that the older plantings throughout the state would duplicate this, both as to mileage and number of trees.

Care of these trees is in the hands of the highway maintenance forces, and when all the factors pertaining are considered, it is found to be a task of no mean proportions. The present season has presented difficulties that were unusual and hard to combat. The continued drought has been instrumental in lowering the water table several feet below normal, and as a result has carried the moisture to a point below the root system of the trees. Due to this condition, a majority of the trees now growing on the highways are exactly in the same position as that of potted plants, depending for existence entirely on water that is applied to them from motor tanks. In spite of the many difficulties, 95 per cent of the older plantings have been held, and 75 per cent of last spring's plantings are intact. Fortunately, considering the season, but few trees were planted during the winters of 1923 and 1924, and as a result the loss is proportionately less.



Plate LIX. Distributing calcium chloride for dust prevention on the Skyline Boulevard. State Highway in San Mateo County.

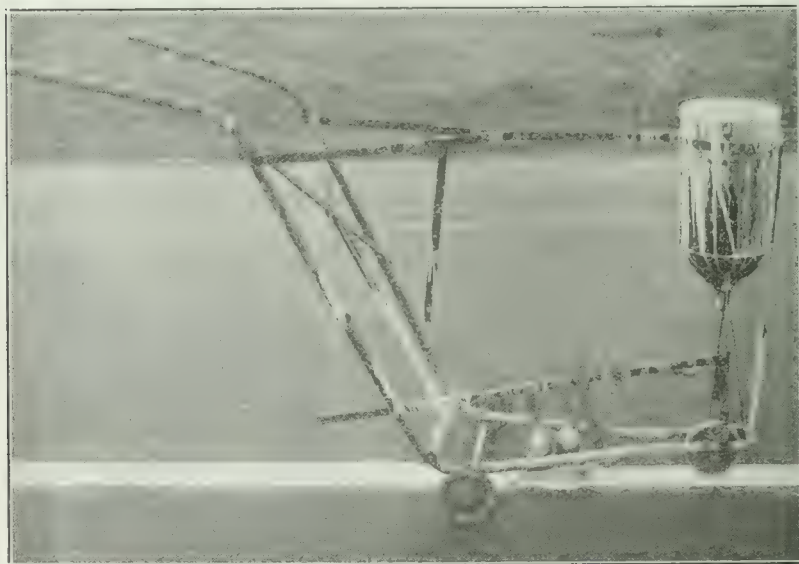


Plate LX. Marking traffic line on State Highway pavement. One type of machine used.

SURFACE TREATMENT

Where the traffic amounts to one thousand or more vehicles per day the department is having considerable difficulty in maintaining the unpaved roads smooth and true. On some roads the gravel or crushed rock surface is being kept in a loosened condition and dragged constantly to avoid corrugations and ruts. Others are being sprinkled to stop the dusting and blowing away, and in a few cases dust preventives, such as calcium chloride and magnesium chloride, both in the dry and in the liquid form, have been tried with varying degrees of success. The greatest success has been obtained with a double spreading, two or three months intervening, each spreading of commercial salt or fluid being equivalent to from one to one and one-half pounds of the anhydrous salt per square yard. The effectiveness of these chloride compounds is due to their ability to absorb moisture from the air and to give it up again to the adjacent soil.

SAFETY MARKINGS

Traffic stripes indicating the center of the pavement have now been used for several years with much success. They are made with white paint on black pavements and asphalt on light pavements, and they are placed at blind curves and points of congestion.

In addition to the above, the department is now experimenting with the painting of warning signs on the pavement at railroad crossings. These signs consist of a group of diagonal lines and the lettering "R. R. Xing," placed alternately at intervals of fifty feet several times in advance of the crossing. At one crossing two slight rises or humps in the surface of the pavement have been added to insure attention.

COST ANALYSIS

A close watch is being made of the relative costs of maintaining roads of the various types and under the various conditions of traffic. To this end the work is being classified as follows:

General maintenance.....	G.M.
Reconstruction	Rc.
Improvement	Imp.

Under the above general classifications, the costs are further segregated in accordance with the following symbols, the symbols being so defined as to avoid overlapping.

T=trees.	C=clearing.
P=pavement.	Cw=clearing and weeding roadsides.
Ps=pavement surface.	Cd=clearing and cleaning curbs and ditches.
Pb=pavement base.	E=earth work.
S=structures.	Ema=major slide removal.
Sw=walls.	Emi=minor slide removal.
Sc=culverts.	Ed=dust prevention.
Sb=bridges.	Eg=grading and shaping.
Sf=fences and guard rail.	Es=earth shoulders.
Ss=signs and signals.	

At the end of this appendix will be found a table of costs distributed as to counties and routes.



Plate LXI. Maintenance foreman cottage in San Joaquin Valley.



Plate LXII. State Highway maintenance work in Los Angeles County on asphaltic concrete pavement.

PERMITS

Chapter 99, Statutes 1915, forbids the opening of any state highway for the building or removing of any structure thereon, or the trimming, removing or planting of any tree or shrub on the state highway without a permit from the Highway Department.

Chapter 400, Statutes of 1915, forbids any encroachment upon the state highway by the erection of any sign, picture, transparency or advertisement without a permit from the Highway Commission.

Chapter 266, Statutes of 1923, forbids the operation of any vehicle having cleats or protuberances on the wheels, or any vehicle over a specified weight or a specified width, or the operation of more than one trailer, without a permit from the highway department having jurisdiction over the road where the vehicle is to be operated.

With the increased mileage of highways the investigation, issuance and supervision of these permits has become a work of considerable magnitude. During the biennium there were issued 4790 permits.

Traffic matters and encroachments of a temporary nature are in general handled in the division offices, but matters of a more permanent nature are all passed upon by the headquarters office.

MAINTENANCE FUNDS AND EXPENDITURES

Funds for the maintenance and repair of the state highway system are derived from the Motor Vehicle Fund and the Highway Maintenance Fund, as provided by the Motor Vehicle Act, approved May 30, 1923, and the Gasoline Tax Law, approved on the same date.

Expenditures from said funds for maintenance and improvement of the highway system from 1914 to 1924 are shown in the following tabulation:

CALIFORNIA HIGHWAY COMMISSION—EXPENDITURES BY YEARS, MOTOR VEHICLE AND STATE HIGHWAY MAINTENANCE FUNDS.

Year	Improvements (betterments)	Reconstruction	Maintenance	Total expenditures	Receipts
1914.....	\$48,540 10	.....	\$35,395 75	\$83,935 85	\$467,690 60
1915.....	293,552 76	\$17,135 01	143,746 63	454,894 40	777,077 33
1916.....	778,256 10	594 90	410,961 10	1,189,812 10	803,987 21
1917.....	190,648 84	39,473 89	542,360 42	772,483 15	1,100,568 80
1918.....	248,173 58	104,525 81	650,427 43	1,003,126 82	1,440,437 60
1919.....	450,711 59	119,198 96	946,615 65	1,516,526 20	1,825,553 21
1920.....	257,872 51	220,489 16	1,336,363 92	1,814,725 59	2,447,513 08
1921.....	1,009,850 85	684,443 48	1,602,639 56	3,296,933 89	3,028,426 57
1922.....	1,767,492 81	481,963 83	2,132,032 73	4,381,489 37	3,648,281 21
1923.....	1,168,337 30	276,731 41	2,345,772 62	3,790,841 33	4,891,160 62
1924, Jan. 1 to June 30.....	1,154,105 06	959,282 69	1,671,768 81	3,785,156 56	2,992,252 60
Totals to June 30, 1924.....	\$7,367,941 50	\$2,903,899 14	\$11,818,084 62	\$23,089,925 26	\$23,422,948 83

In order to conserve funds urgently needed for the widening and reconstruction of existing highways, expenditures for ordinary maintenance are kept as low as consistent with proper protection of the state system. As a means to this end an annual budget for ordinary maintenance is prepared, and the balance of funds available is allotted for a program of widening, thickening and reconstruction.



Plate LXIII. Road maintainer spreading gravel on State Highway in Amador County.



Plate LXIV. Road maintainer spreading gravel on State Highway in Amador County.

The budget for ordinary maintenance is based upon recommendations of the division engineers and carefully checked and adjusted by headquarters to fit the funds available. Here study is made based on previous experience and record of costs for different types of pavement.

The 1924 budget, as approved by the State Highway Engineer and the Commission, totals \$2,741,400 for general maintenance, equipment rentals, small tools, tree maintenance, removal of slides and expense in connection with granting of permits. The sum of \$858,000 was set aside to cover betterments, too small to be placed under contract, and \$317,360 for the purchase of new equipment and maintenance stations. A tabulation showing the 1924 budget follows:

1924 MAINTENANCE BUDGET

Division	Miles	(1) General maintenance	(2) Rental of equipment (General maintenance only)	(3) Purchase and repair of small tools	(4) Tree maintenance	(5) Major slide removal
I.....	401.9	\$160,760 00	\$70,000 00	\$2,000 00	\$75 00	\$50,000 00
II.....	599.0	184,375 00	68,000 00	1,500 00	2,600 00	50,000 00
III.....	629.1	188,222 50	75,000 00	1,500 00	12,300 00	5,000 00
IV.....	394.1	197,025 00	75,000 00	2,000 00	3,600 00	20,000 00
V.....	367.3	138,756 25	45,000 00	1,000 00	500 00	20,000 00
VI.....	518.7	155,613 75	60,000 00	2,000 00	12,000 00	5,000 00
VII.....	425.8	200,169 80	70,000 00	2,000 00	2,600 00	10,000 00
VIII.....	593.2	201,260 00	48,000 00	2,000 00		7,000 00
IX.....	180.9	46,401 30	10,000 00	500 00		
X.....	619.7	226,909 00	75,000 00	1,500 00	7,800 00	
Totals.....	4,549.7	\$1,699,492 60	\$596,000 00	\$16,000 00	\$41,475 00	\$167,000 00

Division	(6) Specific maintenance and betterments	(7) Purchase of new equipment	(8) Maintenance stations	(10) Permits	Total
I.....	\$72,000 00	\$35,000 00	\$10,000 00	\$200 00	\$400,035 00
II.....	100,000 00	20,000 00	14,000 00	500 00	440,975 00
III.....	100,000 00	25,000 00	7,500 00	3,000 00	417,522 50
IV.....	100,000 00	30,000 00	10,000 00	6,000 00	443,625 00
V.....	100,000 00	10,000 00	8,000 00	600 00	323,856 25
VI.....	75,000 00	12,000 00	8,000 00	1,200 00	330,813 75
VII.....	24,000 00	20,000 00	14,000 00	3,600 00	346,369 80
VIII.....	83,000 00	25,000 00	15,000 00	650 00	381,910 00
IX.....	26,000 00	10,000 00	2,400 00	100 00	95,401 30
X.....	100,000 00	25,000 00	6,500 00	3,000 00	445,709 00
Totals.....	\$780,000 00	\$212,000 00	\$95,400 00	\$18,850 00	\$3,626,217 60
Plus overhead (see detail)					290,544 00
Total.....					\$3,916,761 60
					Say \$4,000,000 00

Overhead

10% of item (1).....	\$169,492 00
10% of item (4).....	4,148 00
10% of item (5).....	16,700 00
10% of item (6).....	78,000 00
2% of item (3).....	320 00
2% of item (2).....	11,920 00
2% of item (7).....	4,240 00
6% of item (8).....	5,724 00

Total..... \$290,544 00



Plate LXV. Division IV Maintenance Yard near Petaluma.

O R E G O N

PRESENT CITY

33420



STATE OF CALIFORNIA
CALIFORNIA HIGHWAY COMMISSION
MAP SHOWING
DENSITY OF TRAFFIC
ON STATE HIGHWAYS

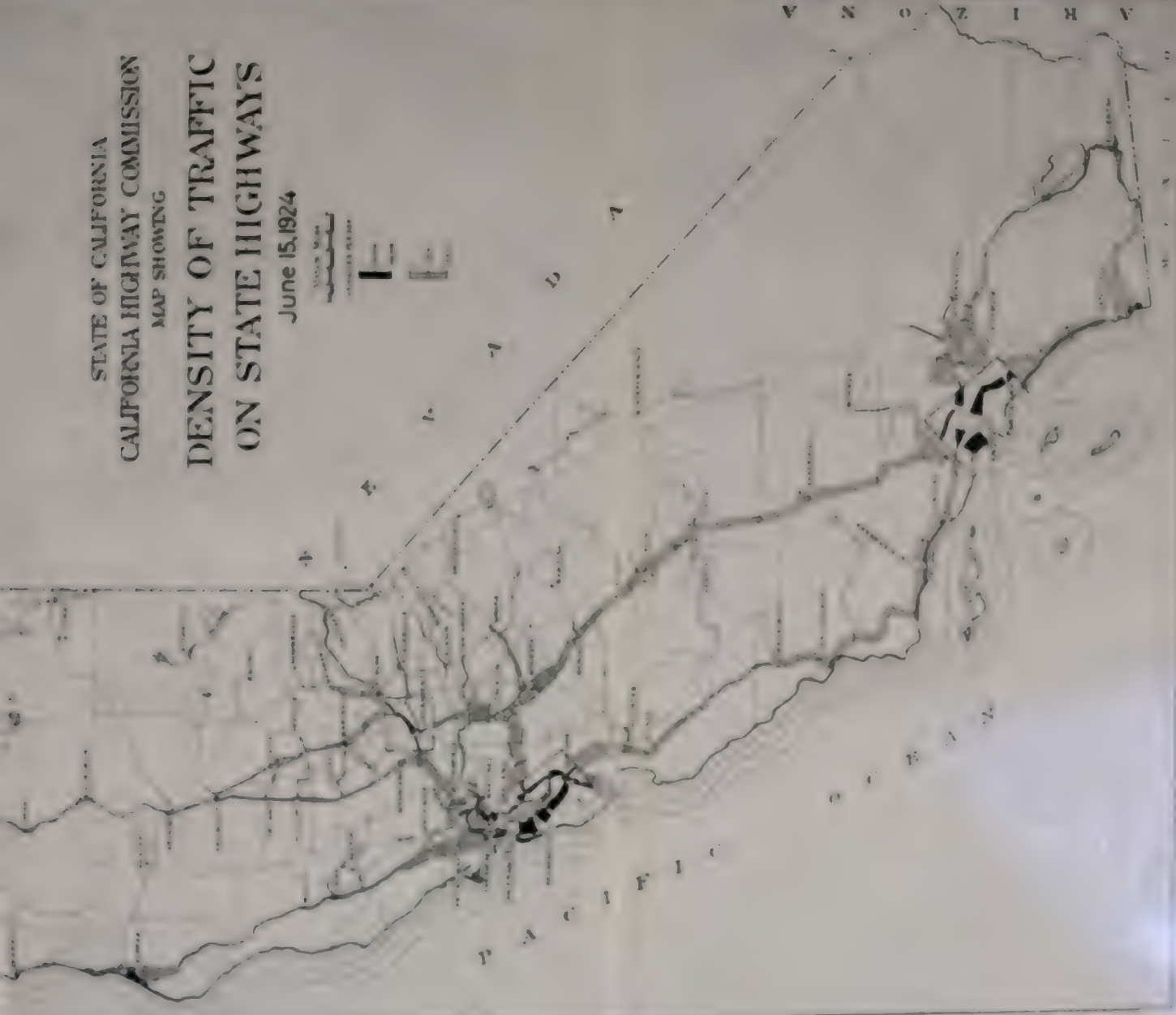
June 15, 1924

Scale 1000
Feet = 1 Mile

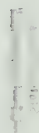
Scale 1000
Feet = 1 Mile

1000

1000



ARCHT. VA



1891

THE UNIVERSITY OF THE SOUTH

THE UNIVERSITY OF THE SOUTH
THE UNIVERSITY OF THE SOUTH
THE UNIVERSITY OF THE SOUTH



E E G C

SNOW REMOVAL

Some of the roads in the high Sierras become buried so deep with snow that it is impractical to keep them open throughout the winter; but where the snow is light and the traffic warrants the expense, the department is endeavoring to remove the snow as it falls. Toward the close of winter the deep snow is sanded, and the drifts plowed to hasten its melting and the early opening of the roads.

TRAFFIC STUDIES

A traffic census was started in June, 1924, to be continued until February, 1925. The traffic count is being taken bimonthly, at stations distributed throughout the state, on Sunday and Monday nearest the middle of the month. Record is being made of the number of passenger automobiles, heavy trucks, light trucks, trailers, buses, tractors and horse-drawn vehicles during each hour from six o'clock in the morning until ten o'clock at night. The insert map shows graphically the amount of traffic on Sunday, June 15, in the several parts of the state.

COUNTY ROAD FUNDS

The provisions of section 34 of the Vehicle Act, as amended by chapter 147 of the Statutes of 1919, and chapter 267 of the Statutes of 1923, require that the board of supervisors of each county in the state shall make an annual report to the California Highway Commission, showing their transactions with the county road fund derived from the State Motor Vehicle Fund and the Motor Vehicle Fuel Fund.

The form of report which has been designed by the California Highway Commission, and upon which the several counties have rendered reports, provides for a statement of receipts and expenditures. Considerable detail as to expenditures is requested and is arranged as follows:

Road, bridge and culvert construction by contracts, each contract being presented separately, showing the local name of the job, the location, type, name of the contractor, name of the engineer, date when the contract was signed and the contracted amount, the status of the work and the amount expended from the road fund on this particular contract; a second detail for road work, or any sort of work, that is done by day labor; a third detail for maintenance; and last, a detail of administrative expenses. All of these are summarized upon the general statement or recapitulation, to which are added the value of equipment at the beginning of the year, value of equipment bought during the year, depreciation of equipment and the balance remaining in the fund for next year.

With these figures as presented and a statement from the Motor Vehicle Department of the money apportioned, it is possible to study the expenditures from these funds as they pertain to county road construction and maintenance.

The reports are studied by the Maintenance Department and upon its certification through the Highway Engineer to the State Controller that they are satisfactory, the apportionments from the Motor Vehicle and Motor Vehicle Fuel Funds are paid to the counties.

**MOTOR VEHICLE AND STATE HIGHWAY MAINTENANCE FUND
EXPENDITURES**

County	Route	Miles under Maint.	General Maintenance	Improvement	Reconstruction	Total
Alameda	5	55	365,534.03	29,423.16	13,054.62	408,111.81
Alpine	23	24	27,868.87	12,022.78	4,537.75	44,429.40
"	24	23	31,387.23	26,051.49	2,137.03	59,575.75
"	34	14	13,002.56	1,602.05	840.68	15,445.29
Amador	34	75	150,853.01	16,349.59		167,202.60
"	54	9	5,519.42			5,519.42
Butte	3	47	85,490.34	15,861.05		102,351.39
"	21	7	7,785.52	2.98	5,235.60	13,024.10
"	45	10	8,199.10	863.21		9,062.31
"	47	6	3,928.62			3,928.62
Calaveras	24	43	69,996.78	4,000.81		73,997.59
Colusa	7	34	105,188.49	10,909.03	17,367.40	134,464.92
"	15	16	21,153.98	4,408.21	14,421.61	39,984.00
Contra Costa	14	22	137,391.78	26,509.93	41,493.35	205,415.06
Del Norte	1	77	123,575.04	2,358.38		125,933.42
El Dorado	11	80	241,860.53	18,410.68	1,522.19	261,793.40
"	23	9	8,966.78	319.00	989.39	10,275.17
"	38	24	38,669.49	17,145.98		55,815.47
"	65	31	7,736.02	15,702.42		23,438.44
Fresno	4	26	108,339.67	51,323.09	223.21	159,885.97
"	10	35	16,169.91			16,169.91
"	41	14	11,810.58		2,031.55	13,842.13
Glenn	7	27	88,212.24	110,726.60	1,830.15	200,768.99
"	45	20	30,749.13	174,032.45	29,922.39	234,703.97
Humboldt	1	142	570,978.00	255,689.52	20,523.24	856,190.76
"	20	49	15,403.99			15,403.99
Imperial	10	35	73,514.81	141,172.08	9,898.46	224,585.35
"	52	26	36,783.85	73,737.70	16,394.17	126,915.72
"	27	42	72,240.45	84,837.75		157,078.20
Inyo	23	58	43,162.46	16,764.99		59,927.45
Kern	4	74	422,128.03	646,425.36	57,345.30	1,124,898.69
"	23	23	1,897.85			1,897.85
"	33	36	8,245.56	13.74		8,259.30
"	57	3	192.76	1,625.51		1,818.27
Kings	10	31	38,075.25	11,275.86	2,098.85	51,449.96
Lake	15	9	9,020.30	2,381.20		11,401.50
"	16	9	37,460.79	18,440.85		55,901.65
Lassen	26	13	13,854.79			13,854.79
"	29	37	39,094.31	33,521.85		72,616.16
Los Angeles	2	42	225,327.22	128,803.83	686,976.22	1,041,107.27
"	18	55	240,228.79	293,367.75	222,350.59	755,947.13
"	9	24	72,079.35	13,159.90	15,929.61	101,168.85
"	19	1	297.81			297.81
"	23	51	31,031.54	8,755.47		39,787.01
"	60	9	12,358.11	11,456.53		23,814.74
Madera	4	27	88,444.35	8,983.99	53.75	97,482.09
"	32	10	377.74			377.74
Marin	1	25	88,093.64	21,624.11	2,592.02	112,315.77
"	8	4	33,694.77	1,640.49	9,574.55	45,009.81
"	52	4	4,041.61	105.28		4,146.89
Mariposa	18	39	54,386.90	2,032.10		56,419.00
"	40	2	643.59	786.83		1,430.42
Mendocino	1	115	531,969.12	132,929.28	41,864.02	706,762.42
"	15	10	23,395.95			23,395.95
"	16	12	42,474.66	14,767.02	10.67	57,252.35
"	48	12	17,039.84			17,039.84
Merced	4	35	126,308.34	321,063.54	25,040.04	472,411.92
"	18	15	14,784.70	489.81		15,274.51
"	32	41	9,792.60	3,811.84		13,604.44
Modoc	28	44	38,012.38	17,398.44		55,410.82
Mono	13	15	3,325.28			3,325.28
"	23	115	69,628.36	47,483.29	488.36	117,600.00
"	40	10	28,674.06	5,244.57		33,918.63
Monterey	2	25	218,985.74	76,298.08	9,775.73	305,059.55
"	10	11	1,342.24			1,342.24
Napa	11	15	73,980.44	5,805.43	9.52	79,795.39
"	49	9	25,244.56	938.08		26,182.64
Nevada	17	18	32,613.09	9.11		32,622.20
"	25	18	27,171.73	486.95		27,658.68
"	37	20	47,494.31			47,494.31
"	38	2	1,100.81			1,100.81
Orange	2	42	166,549.90	87,095.16	323,833.58	577,478.64
"	50	7	1,309.69	2,443.69		3,753.38

MOTOR VEHICLE AND STATE HIGHWAY MAINTENANCE FUND EXPENDITURES

County	Route	Miles under Maint.	General Maintenance	Improvement	Reconstruction	Total
Placer	3	19	41,840.70	61,943.69	10,103.65	133,888.24
"	17	23	36,367.12	9,590.31		45,957.43
"	37	51	137,973.67	267.22		138,230.89
"	36	23	34,274.71	2,876.09		37,150.80
"	39	12	6,301.39	54,701.59		61,002.98
Plumas	29	7	180.62			180.62
Riverside	19	10	26,808.31	2,307.41		29,115.72
"	26	79	57,366.59	12,153.30	8,237.19	77,757.08
Sacramento	3	14	95,786.20	42,511.75	50,878.98	190,176.93
"	4	24	160,982.22	43,872.88	247,378.26	452,233.36
"	11	23	77,872.01	842.27	27,933.70	106,797.98
"	34	8	15,771.86	32.22		15,804.08
"	53	16	51,482.85	8,565.56	1,007.24	71,055.66
San Benito	2	10	55,940.38	19,254.90	1,220.79	77,416.07
"	22	14	36,680.45	50,522.64		87,303.09
"	67	3	1,215.71	17,988.24	46,520.06	65,724.01
San Bernardino	3	20	40,286.26	14,923.24		55,215.50
"	15	12	25,895.05	18,322.64	934.00	46,151.70
"	26	12	4,129.69	115.13		4,245.02
"	31	77	49,603.68	79.16	3,449.91	53,132.65
"	43	38	121,913.99	45,797.42		167,711.41
"	58	164	41,288.64	19.87		41,308.21
San Diego	5	40	129,184.12	54,704.65	261,444.18	445,333.22
"	12	79	165,478.12	27,248.04	2,909.61	195,635.77
San Joaquin	4	39	193,358.82	11,561.79	12,744.93	218,275.60
"	5	21	147,563.02	95,474.82	19,534.89	262,568.53
"	24	4	4,858.65	100.76		4,959.41
"	53	10	32,929.95	73.99		33,003.94
"	66	7	12,172.64	219.70		12,392.54
San Luis Obispo	5	66	182,541.66	62,962.98	292.40	245,797.04
"	25	33	12,771.75	3,039.33		15,811.08
"	57	11	9,016.39	109.91		9,126.30
"			2,942.29			2,942.29
San Francisco	55	2	15,438.48	19.01		15,457.49
San Mateo	2	20	138,732.43	294,577.57	243,920.98	677,230.98
"	55	19	36,911.20	349.53		37,260.73
Santa Barbara	2	91	327,454.24	267,757.36	16,194.36	611,405.96
"	57	6	2,488.61			2,488.61
Santa Clara	2	48	233,612.68	457,448.44	15,617.23	705,678.35
"	24	24	119,796.43	45,495.22	45,140.15	210,431.80
"	32	1	18.23			18.23
"	32	71	17,457.53			17,457.53
Santa Cruz	5	10	84,744.73	35,767.98		120,512.71
"	42	10	102,839.22	9,806.78	85.41	112,731.21
"	44	8	41,530.91	29,506.90	5,145.61	76,183.42
Shasta	3	78	384,059.35	515,500.60	83,533.16	983,093.11
"	20	21	31,475.33	45.12		31,520.45
"	20	1	31,357.14	27,354.55		58,711.69
Sierra	22	13	31,274.52	40,544.07		71,818.59
"	37	13	18,872.28			18,872.28
Siskiyou	3	73	155,016.50	290,165.33	2,479.02	447,659.85
"	46	20	3,386.34	1,174.72		4,561.06
Solano	7	44	118,292.08	212,785.77	9,535.42	340,614.27
"	53	3	13,637.45	23.80		13,661.26
"	53	14	9,387.51	547.63		10,035.24
Sonoma	1	54	220,078.63	156,508.52	1,077.27	377,654.68
"	6	16	87,488.35	21,377.50	9,675.38	118,541.23
"	51	12	1,265.41			1,265.41
Stanislaus	4	22	65,327.94	321,822.70		387,150.64
"	13	28	18,769.35	7,489.30		26,258.65
Sutter	3	12	16,652.95	715.56		17,368.51
"	15	11	2,217.00	5.61		2,222.61
Tehama	3	52	71,603.63	42,032.37		113,636.05
"	7	15	25,223.49	18,126.30		43,349.79
"	29	39	20,035.53	3,699.05		23,734.58
Trinity	20	66	72,054.23	46,389.61	179.23	118,443.84
"	35	31	40,645.66	158.42		40,804.08
Tulare	4	57	103,783.60	28,611.17	13.99	132,608.76
"	10	39	23,186.54	29,147.83		52,334.37
Toolumne	13	89	150,457.80	23,384.26		173,842.05
"	18	5	8,740.97			8,740.97
"	46	51	166,690.33	19,115.43	129.99	185,935.75
Ventura	7	42	130,510.56	12,475.77	105,355.40	249,342.73
"	60	5	541.62	236.56		778.18
Yolo	6	14	52,391.27	153.97	39.25	52,584.50
"	7	34	44,515.90	1,565.45	427.90	46,509.25
Yuba	3	13	37,893.57	16,653.30	275.85	54,822.73
"	25	11	17,455.57	1,711.06		19,166.63
Butte	30	Route Abandoned		1,228.11		1,228.11
Grand Total		4,622	10,771,904.55	702,036.77	2,815,432.70	20,290,374.13

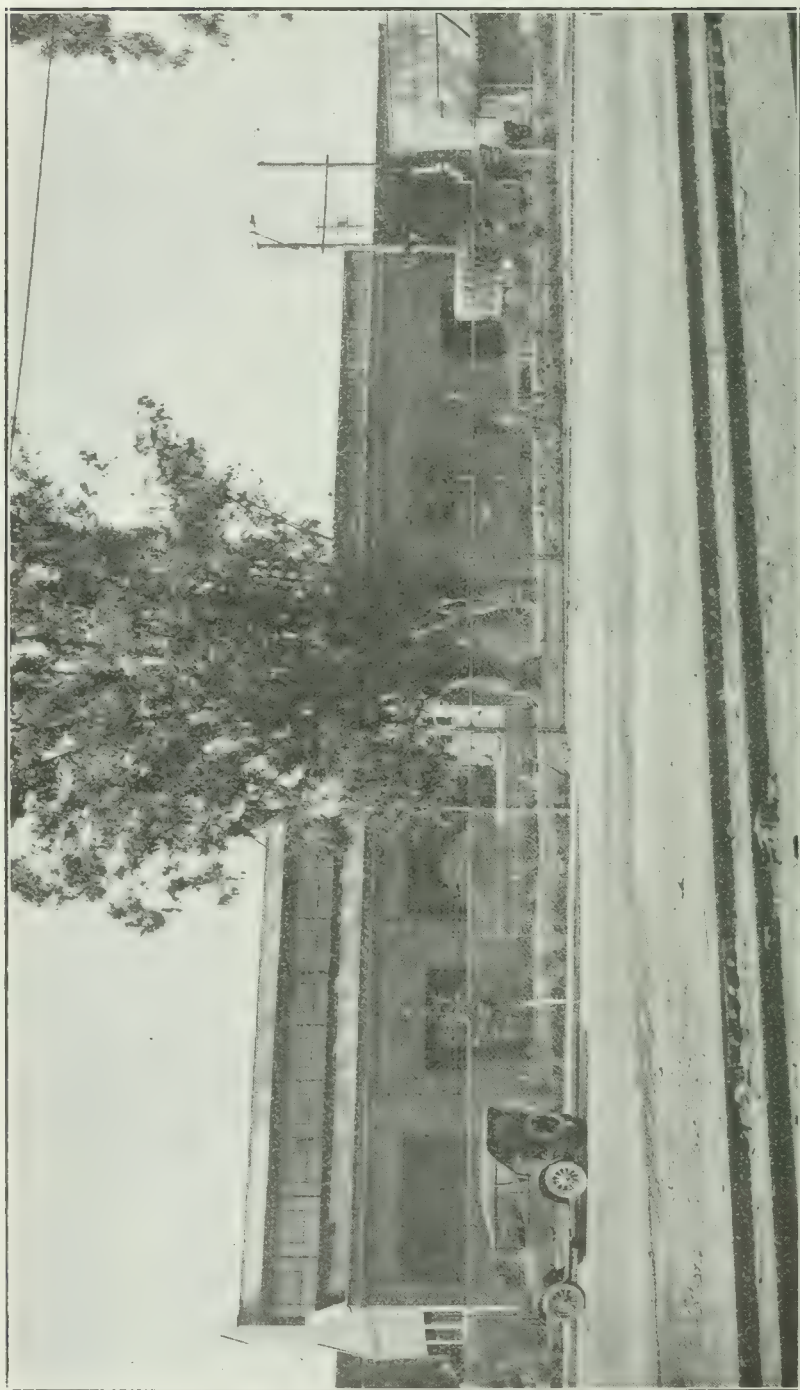


Plate LXXVI. Portion of California Highway Commission Shop, Sacramento.

APPENDIX G

EQUIPMENT DEPARTMENT

By R. H. STALNAKER, Equipment Engineer

GENERAL

The Equipment Department has, during this biennium, gradually been entrusted with a more direct control of the care and handling of the equipment in the several divisions. While little surplus war material has been received since January, 1923, the selection and distribution of new equipment, consequent in part upon changes in maintenance methods, the establishment of the equipment rental system, and the repair and servicing of motor vehicles belonging to other state departments, have all contributed towards making the past biennium a notable one for the Equipment Department.

During January, 1924, the writer attended the annual convention and equipment show of the American Road Builders' Association and the meeting of the Association of State Highway Equipment Engineers, held in connection therewith. Much benefit was derived from the discussions at these meetings and also from the inspection of the machinery exhibited. The office of the Bureau of Public Roads at Washington was visited as was the New Mexico State Highway Department at Santa Fe in an effort to arrange for the transfer of needed equipment, either from war stocks held by the bureau or from surplus held by other states. A tangible result of this effort was the securing of a carload of eight-cylinder tractor engines, radiators and engine parts, which are being used in the construction of power plants for the operation of rock crushers, pumping plants and other similar machinery.

ORGANIZATION

As at present organized, the Equipment Department in charge of the writer is a self-supporting subdivision of the Commission, collecting rental from the several divisions for the equipment used and paying the cost of administration and of repairs from the rental received. The unused balance is set aside to cover depreciation and the purchase of replacements when necessary. Other employees are Assistant Highway Engineer W. J. Gough and Assistant Engineer F. W. McManus. Charles H. Ryon is chief clerk and F. E. Burnside, superintendent of the headquarters shop.

In some divisions, equipment engineers or superintendents of equipment have charge of the division equipment and shops under the direction of the Division Engineer, while in others the work is handled by the Division Engineer or one of his assistants, in addition to his other duties.

RENTAL SYSTEM

The rental system was set up to provide a means for properly prorating the cost of repairs and upkeep, and to cover depreciation. The working out of the details of this system, fixing rates, devising and

printing forms, consumed some little time, and it was not until January 1, 1924, that the rental system was put into effect.

Under this system, the road building equipment of the Commission has been divided into two classes, rental and nonrental. The rental equipment includes all road building equipment of a fairly permanent nature and reasonably high value, while the nonrental equipment includes small tools and articles of comparatively short life, such as tents, and articles of camp equipment, stoves, etc. These articles are used only on large jobs, and, together with the repairs on them and the cost of small tools, are charged direct to the job. The job is credited with the salvage value of any equipment transferred to other work, or left on hand at the conclusion of the work. The cost of small tools bought for use on general maintenance is applied to a suspense account, the total of which is prorated annually against the expenditures for general maintenance in the division concerned.

The rental equipment is divided into two classes: automotive including passenger cars, motor trucks, and motorcycles, and construction, including tractors, graders, crushers and all other major equipment used in road construction and maintenance. The distinction between rental and nonrental equipment (apart from small tools) is largely arbitrary, but is in general based on the probable permanence of location of the article in question during its useful life, and the likelihood of its future usefulness on other jobs.

The fixing of proper rates for rental involved much study. Few data were available except the suggested schedule of equipment rental prepared by the Associated General Contractors of America. Excepting on motor vehicles no records of cost of upkeep had been kept by the Commission. These were of little value, as nearly all the automotive equipment had been received from the federal government, and large quantities of spare parts for the various vehicles were distributed with them. These parts, distributed free of charge to the state, had not been charged for when used, and, so far as upkeep costs were concerned, the cost data was therefore of little value.

The rentals fixed were necessarily somewhat tentative and were, in general, considerably lower than those recommended by the Associated General Contractors, even after allowance is made for items not applicable to state work, such as taxes, insurance and interest on investment. Except in unusual cases, it was felt that the service on maintenance work, on which the major portion of the equipment is employed, was much less severe than that on the average contract job, and that the cost of upkeep would be less, and the useful life of the equipment longer, on that account. Some adjustments in rates have already been necessary and a general review of all rates will be made as soon as sufficient data have been accumulated. Average returns, however, are very close to those anticipated.

All rental equipment has been assigned numbers, for the purpose of identification, and an accurate account of cost of upkeep and rental received is kept for each article. The accounts of the department are all segregated, so as to afford full information as to relative costs in the various divisions.

During the first six months of 1924, the total amount of rental assessed was approximately \$765,000 and the approximate cost of administration, upkeep and expenses in connection with transfer of equipment between divisions was \$408,000, leaving a balance of \$357,000 available to cover depreciation and purchase of replacements.

WORK FOR OTHER STATE DEPARTMENTS

Since June 1, 1923, the headquarters shop has been doing at actual cost all the repair work on motor vehicles belonging to other state departments and operated in the vicinity of Sacramento. This innovation was made at the suggestion of Mr. George G. Radcliff, chairman of the State Board of Control, and required the installation of a new department at the shop, to handle the large volume of passenger car work. It is believed a considerable saving has been effected for the state by this means.

NEW EQUIPMENT

During the past biennium approximately \$550,000 has been expended for new equipment. About \$180,000 has been expended on motor vehicles, in rehabilitating and fitting up vehicles received from the federal government, and in the purchase of passenger vehicles to replace those worn out in service. The remaining \$370,000 covers a wide range of road building machinery, including two steam shovels, eight gasoline shovels, sixty-three tractors, thirteen air compressors, eighty-one graders, a complete outfit for the Yosemite lateral convict camp, and a multitude of smaller implements.

For the first ten years of state highway maintenance work, graders were purchased singly or in small lots as the requests came in from the several divisions, and nearly every grader on the market was in use on the highways. Experience showed the average grader in use on shoulder work was damaged more by being towed over the road behind a truck at a high rate of speed than by actual use; and that the steel-tired wheels and plain wheel boxes were largely responsible for this rapid depreciation. Further investigation indicated that solid rubber tires and roller-bearing wheels would prevent much of this damage. To effect a saving by wholesale purchase, the probable grader requirements for 1924 were analyzed and recommendation made for the purchase of thirty-four eight-foot graders equipped with rubber tires and roller-bearing wheels.

In addition to the one lot of thirty-four graders, single machines of several other makes, which seemed to have considerable merit were secured. In considering the purchase of graders for 1925, the department will have the benefit of a year's experience with the various makes.

One interesting development has been the use of Fordson tractors in maintenance work. Prior to January 1, 1923, none of these tractors were in use on the state highways. Since that date, fifty-six have been purchased, and are in general use for pulling drags, planers, light graders, and fresno scrapers.



Plate LXVII. California Highway Commission Shops. View showing Reconstructed Motor Equipment.

SHOPS

The largest shop of the department, known as the headquarters shop, is located at Sacramento. This is one of the most completely equipped shops of its kind on the Pacific coast, and with the testing laboratory and division warehouses of Divisions III and X, located on portions of the property, represents an investment of more than \$250,000, in addition to the machine tools in use, valued at approximately \$30,000, which were received from the federal government. The shop is thoroughly equipped for overhauling the many different kinds of equipment in use on the state highways.

During the past two years, besides making all the minor repairs on equipment belonging to the two divisions with headquarters at Sacramento, approximately 366 trucks have been completely overhauled, and 125 of the trucks received from the federal government reconditioned and put in service. This includes the equipping of thirty-five of them with sprinkler outfits and the installing of twenty-two dump bodies and hoists. Other major overhauls include fourteen 5-ton tractors, two steam hoists, and several gasoline and steam rollers. Twelve portable pumping plants and sixteen power plants also have been constructed, mostly from material received from the government.

In addition to the headquarters shop, repair depots are maintained in all the divisions except Divisions III, VIII, and X. The work of Divisions III and X is done at the headquarters shop, and the work for Division VIII, pending erection of a shop on property purchased for that purpose in San Bernardino, is at present cared for at the Division VII shops. Plans for the Division VIII shop are now being prepared by the Division of Architecture. Plans also are being prepared for new shops at Lankershim and Fresno, where existing facilities are insufficient to properly handle the work. At Redding, new shops, consisting of a main building 60' x 120', blacksmith and welding shop 30' x 40', and truck sheds are now under construction on a site recently purchased for that purpose.

EXCESS WAR MATERIAL

The distribution of excess war material to the states under the terms of several acts of congress providing for such disposal, now seems practically at an end. For some time past, only small lots of miscellaneous supplies, a few machine tools and a limited quantity of motor vehicle parts have been declared surplus and offered to the states. However, during the early part of the biennium a considerable quantity of material was distributed of which California received nearly 300 motor vehicles, several tractors, a few machine tools, and a considerable quantity of miscellaneous material. Some of the tractors and a considerable number of the motor vehicles, however, were taken over from the storage of the Bureau of Public Roads and that bureau reimbursed for accrued charges.

One source of considerable saving was the distribution by the Bureau of Public Roads of "Sodamol" or TNT dynamite. Several hundred tons of this powerful explosive were secured at approximately one-half the cost of commercial high explosives of equivalent strength.

The distribution of trucks to the counties was continued as long as a supply was available, and 172 trucks have been so allotted during the

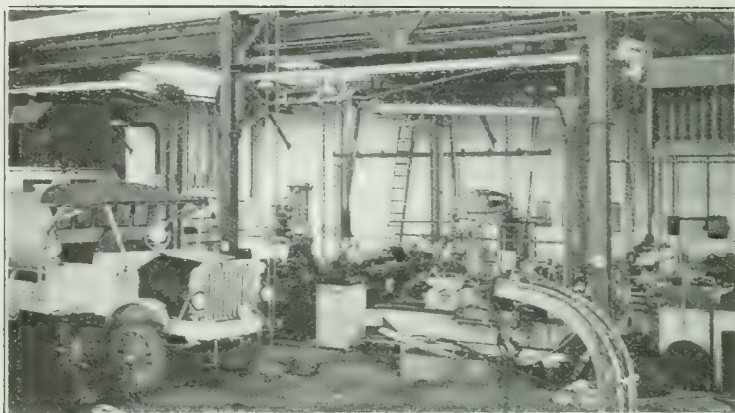


Plate LXVIII. California Highway Commission Shops, Sacramento.

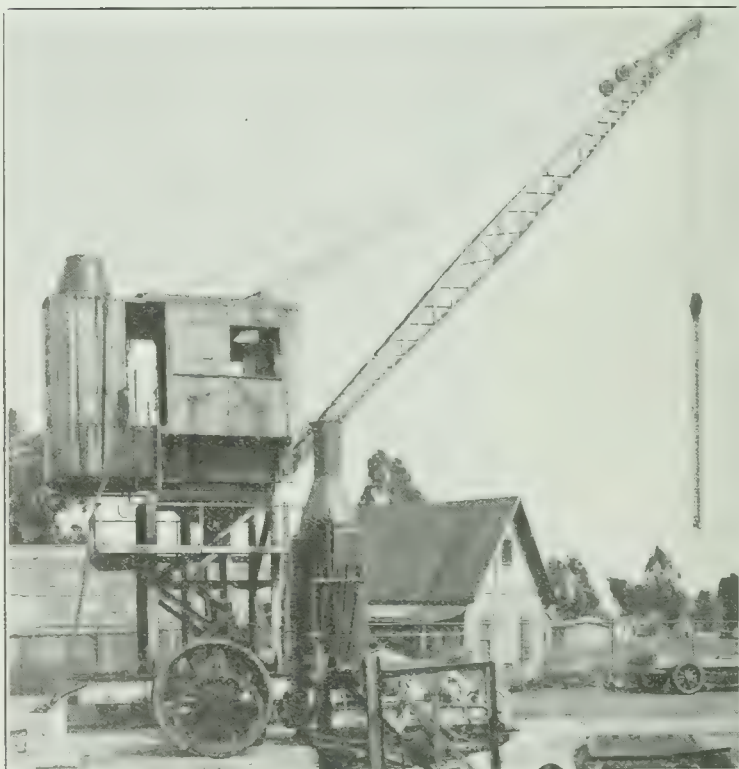


Plate LXIX. California Highway Commission Shops, steam hoist in yard.

biennium. In addition to this, a limited quantity of machine tools has been leased to some of the counties. At present, no additional material is available for lease to the counties. The few remaining trucks, not yet put into service, will all be needed during the coming year on state highway work. All usable tools, not required for use on state work, have been allotted. The total cost to the government of excess war material apportioned to California was over \$7,000,000, and, while much of it was received in a used condition, 95 per cent or more has been put to good use. Much of the unusable material has been of considerable value as a source of spare parts.

Total payments for freight and handling charges, on this material, up to June 30, 1924, have been less than \$525,000.

Much of the war material has been utilized for purposes far different from that for which it was originally intended. For example, the Ordnance Department designed a small highspeed caterpillar tractor, to be driven by an eight-cylinder Cadillac engine. While only about seventy of the tractors were actually built, the government had on hand at the close of the war nearly all the material needed to assemble several hundred of them. This state secured a carload of engines, radiators, and engine parts for these tractors, and they are being utilized in the assembly of power plants for the operation of road building machinery of various types, at a saving of about 75 per cent of the cost of commercial units of like capacity.

A steam roller which was in need of a general overhaul was converted into a gasoline roller by the installation of a four-cylinder tractor-type engine at a cost only a little greater than the estimated cost of necessary boiler repairs. The saving in operating expense doubtless has more than paid for the change.

A number of trucks received from the government in bad order, or worn out in our service, have been converted into trailers for the transportation of tractors, truck-loaders, and other heavy machinery, at only a small fraction of the cost of commercial trailers of like capacity.

There are innumerable other instances in which a considerable saving has been effected by like utilization of government material. Much credit is due Superintendent Burnside of the headquarters shop and the superintendents of the several division shops for their ingenuity in working out these installations.

MISCELLANEOUS

A good deal of attention has been given during the past eighteen months to investigations of new methods and improved equipment, and it is hoped this phase of the department's work may be considerably expanded during the coming biennium. At the present time, experiments in the use of air cleaners on truck engines are being conducted in collaboration with the College of Agriculture of the University of California with a view of determining the most satisfactory type of cleaner for use on trucks and tractors employed where dust conditions are especially severe.

Study also has been given the problem of snow removal and several outfits have been purchased or assembled for use in this connection in various parts of the state.

APPENDIX H

DEPARTMENT OF PRISON ROAD CAMPS

By BEN H. MILLIKEN, Superintendent

The convict pay law enacted by the 1923 legislature provides that a daily wage, not to exceed \$2.50, shall be paid prisoners from the state penitentiaries, employed in the construction of highways by the California Highway Commission. The law provides that from this wage there must be deducted all the expense of convict and camp maintenance. The maximum permissible net earning of each man is fixed at 75 cents per day. If the convict has dependents who are receiving state aid, two-thirds of his earnings must be paid to them. In other cases, the prisoner may voluntarily allot to dependents any sum, not to exceed two-thirds of his earnings.

The act became effective August 17, 1923, and to better carry out its provisions, the State Highway Engineer created a special department for the general supervision of the prison camps, of which the writer is at present in charge.

The superintendent immediately visited all the camps, making a complete survey of the situation in the field with the view of reducing the cost of convict maintenance and eliminating waste and duplication of effort wherever possible. An immediate reduction in the cost of maintenance was necessary if the men were to have an opportunity to make an earning, inasmuch as the gross wage to be paid prisoners was set at \$2.10 per day, the estimated cost of overhead per man day under the former plan. The savings since effected by closer cooperation by all concerned and economy upon the part of the prisoners represents the earnings paid the men. As a result of these efforts, the cost of construction by prison labor is no greater now than prior to the enactment of the wage system.

MANY EARN MAXIMUM

Many of the prisoners are earning the maximum permissible of 75 cents per day. For the period of August 17, 1923, to June 30, 1924, the net earnings of all camps, approximately one thousand men, were \$40,516.08. Of this amount, \$6,483.85 has been paid to dependents. Under the prison plan in California a man receives \$5 upon his discharge from prison, regardless of the length of time served. This small pittance is of little aid in the rehabilitation of the discharged prisoner. It is a distinct benefit to society to have prisoners released with a means of livelihood, at least until their first pay day.

DEPARTMENT—PRISON ROAD CAMPS—STATISTICAL DATA—AUGUST 17, 1923 TO JUNE 30, 1924

	BENJAMIN			W. B. ALBERTSON - Supt.			SCHILLING			TOTAL FOR ALL CAMPS		
	GEO. D. GRANT - Supt.			W. B. ALBERTSON - Supt.			R. W. BROWN - Supt.			To June 30		
	To June 1	June	To June 30	To June 1	June	To June 30	To June 1	June	To June 30	To June 1	June	To June 30
Total convict days, (known by monthly payrolls)	26,547	3,972	30,519	40,982	5,725	46,677	47,695	5,009	52,904	115,394	14,706	130,100
Gross earnings	56,291.26	6,637.47	62,928.83	86,039.82	12,022.50	98,122.32	100,622.62	10,539.40	111,152.02	243,002.70	29,169.47	272,192.17
Gross deductions	51,521.83	5,494.98	57,016.81	77,040.85	11,951.69	88,992.54	86,756.37	9,983.54	96,739.91	215,319.06	27,430.21	242,749.26
Net amount paid convicts	7,479.37	1,381.13	8,660.50	12,675.20	1,555.24	14,440.44	15,862.77	1,332.37	17,215.14	36,237.34	4,278.74	40,516.08
Daily Average earnings	0.281	0.346	0.290	0.312	0.273	0.309	0.332	0.256	0.375	0.314	0.291	0.311
Number of prisoners on payroll		136			252			222			610	
Prisoners exceeding permissible earnings		3			---			---			3	
Percentage of prisoners exceeding permissible earnings		2.20%			---			---			4.92%	
Gross excess earnings	286.38	4.87	293.25	326.71	---	326.71	741.61	---	741.61	1,325.70	4.87	1,361.57
Largest excess earning for month	9.99	3.00	9.99	6.94	---	6.94	10.71	---	10.71	10.71	3.00	10.71
Smallest " " " "	.01	.52	.01	.04	---	.04	.01	---	.01	.01	.52	.01
Days worked by prisoners exceeding permissible earnings	3,827	88	3,915	4,581	---	4,581	7,770	---	7,770	11,678	88	15,766
Average excess earning per day by prisoners exceeding permissible earnings	0.075	0.055	0.0749	0.071	---	0.071	0.102	---	0.102	0.086	0.055	0.085
Prisoners working one day over 25 days		9			17			29				
" " two " " " "		7			6			8				
" " three " " " "		7			8			6				
" " four " " " "		3			6			6				
" " five " " " "		11			16			24				
Total number working more than 25 days		37			51			73				
Number of prisoners attempting escape	1	--	1	10	7	17	15	6	22	27	13	40
" " " captured	--	1	1	6	3	9	8	3	11	14	7	21
Amount of allotment payments to dependents	870.03	430.12	1,300.15	3,013.42	666.26	3,705.67	1,050.47	387.56	1,478.03	4,979.92	1,503.93	6,483.85



Plate LXX. Convict Camp on State Highway in Mariposa County, Yosemite Valley Road.

During the past year, 1022 men have been sent to the road camps from Folsom and San Quentin prisons and of this number 450 have been released on parole or discharged free. The records at the prisons and the parole office show that only seven of these 450 have failed to make good.

FEW ESCAPES

Of the total number of men sent to the road camps, but 2 per cent have escaped. A reward of \$200 is allowed by the act for their capture, and this amount, together with the cost of searching for the escapes, is prorated among the rest of the prisoners in camp.

Convict labor has been used in the building of California highways since 1915, and in that time almost 200 miles of California mountain highways have been built by prisoners. Difficulties constantly arose under the former plan due to misunderstandings caused by the dual control of the California Highway Commission and the State Board of Prison Directors. The authority and responsibility of each organization had never been clearly defined, and the confusion resulting therefrom was the natural outcome.

DEFINITE RULES ADOPTED

With the advent of the new pay law, a set of rules defining the authority and responsibilities of the representatives of the California Highway Commission and the Board of Prison Directors was approved by both organizations. The highway officials have entire charge of construction work, placing of the men, and their maintenance. Prison guards in the camps are responsible for the discipline of the men. This plan has proved a success and harmony now prevails.

The Board of Prison Directors has given its hearty cooperation, even to the selection of prisoners to be sent to the road camps. The prisoner must make application to go, must pass a physical examination, and his record in the prison must be clean. He must thoroughly understand the rules which govern the road camps. This has resulted in the Highway Commission obtaining the best grade of men in the prisons. It also has greatly improved the morale of the prisons, as an opportunity to go to the road camps is held out as a reward for good conduct.

The prison officials have assigned guards to the camps who are interested in the road work as well as the maintenance of discipline, and without exception they are liked and respected by the prisoners.

In November, 1923, a 200-man San Quentin camp was transferred from Gottville, on the Klamath River, Siskiyou County, to Briceburg, on the Merced River, Mariposa County. This move was accomplished without any mishap whatsoever. These prisoners, under the supervision of Superintendent W. B. Albertson and Sergeant Elmer Hobbs, are building seventeen miles of new highway paralleling the Merced River.

A second San Quentin camp of 150 men, under the supervision of Superintendent George D. Grant and Sergeant A. L. Veuve, is located near the mouth of the Klamath River, Del Norte County, where they are working on the Redwood highway. This highway, one of the major interstate connections between California and Oregon, follows the Pacific coast from Eureka to Crescent City through more than seventy miles of magnificent redwoods.

The Folsom camp of 200 prisoners, under the supervision of Superintendent Ralph W. Brown and Sergeant Thomas McDonough, is located at Greenhorn, Shasta County, on the Trinity lateral which connects Redding with the coast. (This camp has since been moved to the Kern River.)

Out of a total enrollment in San Quentin and Folsom penitentiaries of 4400 men, there are 600 prisoners in the road camps at the present time, making more than 13 per cent of the prison population of California not only self-supporting but in a position to earn a small wage.

CAMP TURNOVER LESS THAN FREE LABOR

The road camps are all located in remote sections of the state, and this, together with the climatic conditions, would make these locations unpopular with free labor. It has been shown that under similar conditions the labor turnover in free camps is about 50 per cent per month. On the other hand, the remoteness of the camps minimizes the opportunity for escape, and the convict labor turnover, which includes those who are paroled and discharged each month and the few who do not make good, because of sickness or temperamental unfitness for the work, is only 8 per cent per month. The increased efficiency due to this small labor turnover is apparent.

California prison road camps today are models of efficiency as the result of several years' experience in handling convict labor. They meet with every requirement of the State Commission of Immigration and Housing. Each camp has a small hospital, a library and reading room, shower baths, laundry, sleeping tents with wooden floors, a refrigerating plant for making ice and storing perishable foodstuffs. The camps are all electrically lighted throughout. The fact that there is no sickness,

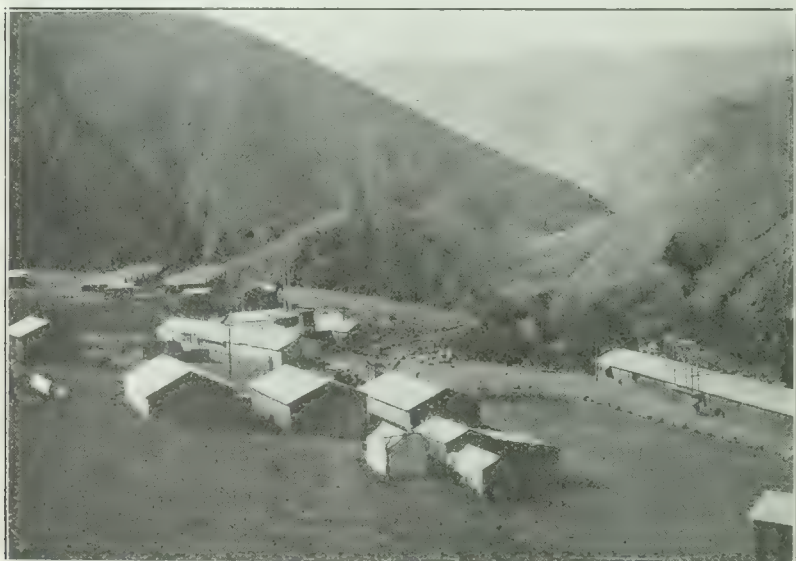


Plate LXXI. Convict Camp on State Highway in Kern County, Kern River Canyon.



Plate LXXII. Convicts going to work over graded Yosemite Valley road. State Highway in Mariposa County.



Plate LXXIII. Convict work under construction on Yosemite Valley road. State Highway in Mariposa County.

with the exception of a few minor injuries, is evidence of the sanitary conditions prevailing. Wholesome food, in keeping with what a man requires to do hard manual labor, is supplied. Free men in the camps and prisoners are served the same food.

The working of prisoners upon the roads is not unpopular with labor leaders. The California plan eliminates the possibility of competitive manufacturing industries in the prisons, and at the same time is occupying the otherwise idle prisoners by placing them at work building roads in remote sections where free labor will not stay.

REDUCES COST OF PRISON MAINTENANCE

Until the roads now being constructed by convict labor are completed, it will be impossible to adequately compare construction costs under the new plan. However, a saving of hundreds of thousands of dollars to the citizens of California is being made annually by making these prisoners self-supporting, and postponing the necessity for expansion of prison facilities. The cost of maintaining the existing prisons also is greatly reduced by the fact that they have been relieved of the maintenance of an average of 600 prisoners annually. A greater gain, however, that can not be measured in dollars, lies in the return to society of these transgressors physically fit and self-respecting with the knowledge of having been producers and contributors to the common good.

APPENDIX J

THE PURCHASING DEPARTMENT

By LOWELL R. SMITH, Purchasing Agent

As stated in the last biennial report, this department was at that time carrying on the purchasing for the State Department of Public Works, consisting of the Division of Highways, Division of Architecture, Division of Engineering and Irrigation, Division of Water Rights and Division of Land Settlement. Through reorganization authorized by the legislature of 1923, the California Highway Commission was removed from the jurisdiction of the Department of Public Works, and since that date the activities of the Purchasing Department have been confined to State Highway Commission purchases. That this has been, and is, no small undertaking will be shown by the following figures. The purchases passing through the department yearly total slightly more than \$2,000,000.

The California Highway Commission operates, on maintenance and day labor work, a fleet of approximately twelve hundred motor trucks and passenger cars, in addition to gasoline tractor equipment, shovel equipment, etc. For this equipment the yearly purchase of gasoline, oil and grease amounts to \$380,000. In point of money value this is the largest single item purchased by the Commission. This department executes price agreements yearly with the different oil companies in the state for lubricating oil and grease. The base price paid for lubricating oils under these price agreements is 31 cents per gallon. On gasoline the Commission is now securing 3 cents off the market price. The yearly tire bill for trucks and passenger cars is \$105,000.

The next item purchased in point of money value is major equipment. During the biennium of June 30, 1922, to June 30, 1924, there was expended for motor vehicle equipment \$182,283.95. The greater portion of this expenditure represents replacement of vehicles worn out in service. The purchase of other road building equipment, exclusive of motor vehicles, during the same period, was \$370,106.59.

The buying of road building equipment for the Commission covers a wide field, including such items as road graders, rock crushers, power shovels, tractors, air compressors, snow plows, asphalt heating equipment, road drags, mowing machines, concrete mixers, scarifiers, wagon loaders, etc.

This department works in close touch with the Equipment Department in the purchase of road building machinery, as the latter department is responsible for the maintenance and up-keep of such machinery, maintains a thorough system of inspection, and at all times is in close touch with the wants and needs of the various divisions throughout the state.

Perhaps the most interesting single purchase of road building equipment during the last biennium, although not exceeding some other purchases in value, was the purchase of thirty-four road graders. This purchase was made at the direction of the State Highway Engineer in an effort to systematize grader purchases and to effect as much of a



Plate LXXIV. Bridge across Alamitos Bay on State Highway constructed by Los Angeles County. Preparing to remove span.



Plate LXXV. Bridge across Alamitos Bay. Span removed to let dredge through.

saving as possible by purchasing the yearly requirements of graders at one time rather than piecemeal throughout the year. An approximate saving of 15 per cent was made by purchasing the grader requirements in this manner. At that time, in addition to the purchase of thirty-four graders of one make, a single grader of each of the competitive bidders was purchased for purpose of trial and comparison.

The purchase of repair parts for the maintenance of equipment is also a large item. For motor vehicle equipment, staple items in wholesale lots are purchased and stocked. These purchases include such items as spark plugs, bought in lots of from 4000 to 5000; horns, fan belts, magnetos, and in fact all items where a saving can be effected by quantity purchases.

This department formerly purchased all road building materials for contract work as well as for maintenance and day labor work. Early in 1923 the State Highway Engineer established a policy under which contractors furnish all road building materials with the exception of corrugated metal pipe for culverts. This reduced considerably the purchase of road building materials, although the department is still purchasing large amounts of rock, sand, cement, asphalt, etc., for day labor and maintenance work. Last year's purchases of rock and sand amounted to \$162,000; asphalt \$50,000; cement \$50,000; culvert pipe \$112,000; and calcium chloride \$51,000. The larger portion of the culvert pipe purchased was for contract work.

Below is given a tabulation of culvert pipe purchases since the beginning of highway construction in 1913:

<i>Year</i>	<i>Amount of culvert pipe purchased</i>
1913	\$1,157 81
1914	98,031 82
1915	71,974 77
1916	22,604 81
1917	49,969 65
1918	75,340 47
1919	63,759 79
1920	50,639 11
1921	107,239 86
1922	116,558 69
1923	98,114 05
1924 (To July 1, 1924)	63,411 82
Total culvert purchases to July 1, 1924	
	\$818,802 65

Other large yearly purchases of supplies and materials consist of explosives, approximately \$100,000; hardware, approximately \$75,000; engineering supplies and equipment, \$25,000; paints \$20,000; plumbing supplies \$22,000; electrical materials, \$5,000; and lumber \$50,000.

Among the interesting phases of the purchasing is that done for the convict labor camps. The Purchasing Department works in close touch with the superintendent of these camps in making purchases for them so that no opportunity will be overlooked in keeping these camps on the most economical basis. A wide diversity of wants is met for the maintenance of the convict labor camps, some of the major items purchased yearly being as follows: Groceries, \$150,000; clothing, approximately \$25,000; and tobacco, from \$8,000 to \$9,000. These items are charged to the prisoners and paid for by them out of their daily wage allowance.

The Purchasing Department keeps in close touch with all other departments of the Commission, including the Construction Department, Maintenance Department and the Accounting Department. In



Plate LXXVI. State Highway in Amador County. Maintenance work east of Pine Grove.

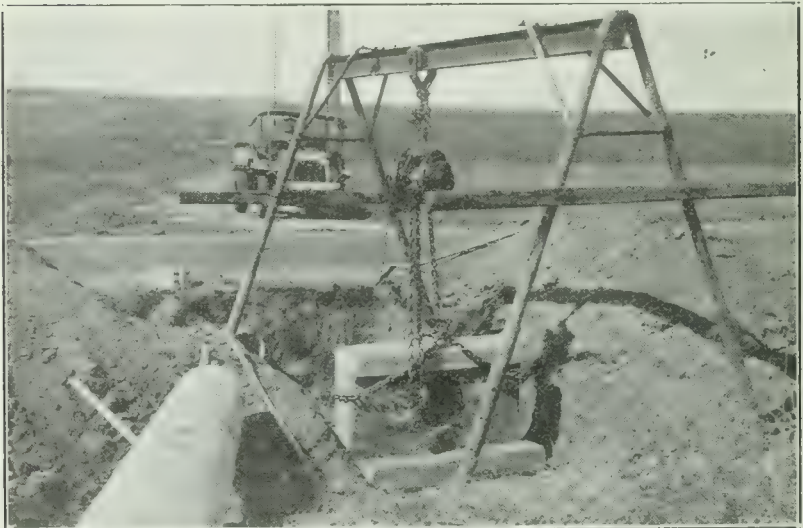


Plate LXXVII. Moving headwall to extend culvert before widening roadway, State Highway in San Diego County.

the expenditure of such large sums of money, it is of course necessary that the greatest care be exercised on every purchase, and contact with the various departments aids this department in making its purchases on the most economical basis possible. Close relationship to other departments as outlined above gives the Purchasing Agent a better insight into the needs of all phases of the Commission's work.

Competitive bids are always asked, except for such items as repair parts for machinery where competition cannot be had, and in some cases of minor supplies and occasional emergency where delay would be detrimental to the progress of the work. Purchases without competition are kept at a minimum.

The Purchasing Department keeps a complete current set of railroad tariffs, and checks all freight bills as well as prices and terms on all invoices covered by purchase orders. The number of such orders issued yearly to handle the requirements of the California Highway Commission approximates 20,000.

Costs of road construction materials are furnished to the Engineering Department for use in preparing estimates of cost of proposed construction work.

In addition to the purchasing the department also handles the sale of surplus, obsolete and junk equipment and supplies.

The work is handled by the Purchasing Agent, Assistant Purchasing Agent, a clerk and from three to five stenographers.

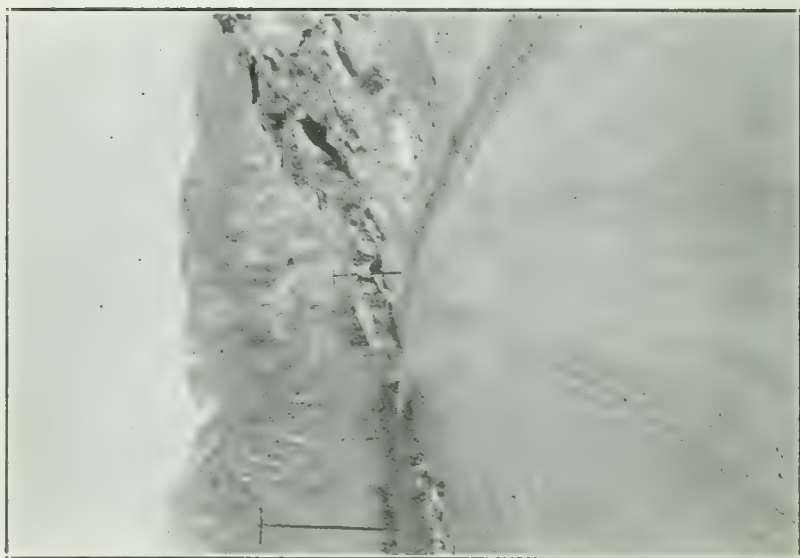


Plate LXXIX. State Highway in Inyo County, Round Valley road.



Plate LXXXVIII. State Highway in Inyo County, Round Valley road.

APPENDIX K

ACCOUNTING DEPARTMENT AND FINANCIAL STATEMENT

By H. B. WEAVER, Chief Accountant

Since the last biennial report, the Highway Commission has been separated from the Department of Public Works. This change has relieved the chief accountant of considerable trouble as the transactions of the Highway Commission are of such magnitude as to require the full time of the man in charge.

The change was accomplished without much trouble as the transactions of the different divisions of the old Department of Public Works had been kept entirely separate.

During the last year, a number of changes have been made in the accounting procedure of the Highway Commission. On January 1st a new classification of accounts was installed, which considerably changed the detail of the accounts, in such a manner as to provide more useful information, although the same general plan of accounts was continued. At the same time, a new record was installed for the purpose of accumulating the construction charges for each section of the road so that when any piece of road was under consideration, the total charges in connection therewith could be quickly ascertained.

In August, 1923, the act authorizing payments to convicts for their labor on the highway became effective. At that time a system was installed whereby each convict was credited for work performed. From this amount was deducted all expenses incurred on his account, including his pro rata of reward claims, and the net amount due the convicts was then withdrawn from the State Highway Fund and deposited in a prisoners' trust fund, as provided by the act.

Under this system, all expenses were first paid from the State Highway Fund and the transactions were between each individual convict and the State Highway Fund. The payments made to the convicts under this system were found to be approximately correct when an audit of the camps was made later on by the accountants of the State Board of Control.

This system worked smoothly until we attempted to pass claims for reward for capture of escaped convicts against the State Highway Fund. The Controller refused to pass these reward bills, claiming that they were not proper charges against the State Highway Fund. In order that the claims might be paid, it was necessary to install a system whereby the Highway Commission withdraws from the State Highway Fund the gross amount earned by the convicts. The expenses of feeding, housing and otherwise providing for the convicts, including the payment of reward claims, are then paid from the money withdrawn, such expenses are pro rated to the different convicts and the balance due the convicts is then transferred to the prisoners' trust fund. Payments are later made from this fund to the convicts and their dependents as provided by the act.

The handling of the transactions in this manner is different from the handling of any other transactions by the Commission, as the bills are not audited by the State Board of Control.

Included in this appendix is the "Statement of Condition" of June 30, 1924, statement showing the expenditures in the different counties from the First, Second, and Third State Highway Funds and a consolidated statement showing all expenditures made by this Commission since 1912. There is also a statement which shows the amount of bonds of each issue that will be outstanding at the end of each fiscal year and the amount of interest to be paid each year, and curves showing these data graphically.

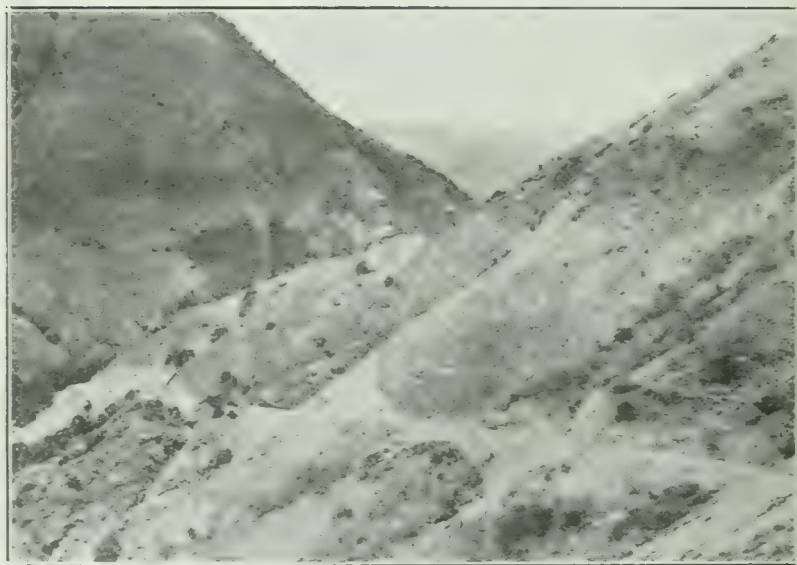


Plate LXXX. State Highway in Monterey County.

The form of the statement of condition has been changed so as to show as expenditures of any certain state highway fund, any amounts of federal aid or contributions received which have been deposited in that fund. This change was made necessary by the fact that work on federal aid projects had been paid for out of one fund and when the federal aid was received, it was deposited in another fund. This change also clarifies the records, in that the total expenditures on the job are now carried in one place whereas they were formerly carried in two or three places.

In Appendix M of this report, will be found data in regard to the sale of Third State Highway Bonds. In the biennial report of this Commission of June 30, 1922, will be found full lists of the sales of First and Second State Highway Bonds.



Plate LXXXI. State Highway in Monterey County near Big Sur.

STATEMENT OF CONDITION

June 30, 1924

Debit Accounts

Expenditures—First State Highway Fund and increments—

Highway construction	\$16,817,911	61
Preliminary survey and plans	892,630	29
Buildings and plants	20,474	64
Equipment	115,117	08
Store and shop accounts	21,174	76
Administration—Central office	272,101	01
Administration—Divisions	372,381	08

Total first State Highway Fund expenditures..... \$18,511,790 47

Expenditures—Second State Highway Fund and increments—

Highway construction	\$15,222,904	07
Preliminary survey and plans	527,970	92
Buildings and plants	68,632	81
Equipment	378,718	06
Store and shop accounts	51,558	17
Suspense accounts	38,767	24
Administration—Central office	254,165	30
Administration—Divisions	454,559	89

Total second State Highway Fund expenditures..... 16,997,276 46

Expenditures—Third State Highway Fund and increments—

Highway construction—old routes	\$30,425,331	41
Highway construction—new routes	8,848,864	80
Preliminary survey and plans—old routes	662,065	95
Preliminary survey and plans—new routes	1,057,403	26
Buildings and plants	268,982	92
Equipment	1,238,762	97
Store and shop accounts	762,993	92
Suspense accounts	85,997	10
Administration—Central office	460,646	14
Administration—Divisions	543,588	28

Total third State Highway Fund expenditures..... 44,354,636 75

Expenditures—Motor Vehicle Fund and increments—

Highway maintenance	\$18,002,921	68
Highway reconstruction	975,210	97
Preliminary survey and plans	163,107	57
Buildings and plants	465,739	08
Equipment	861,822	63
Store and shop accounts	68,378	02
Suspense account	393	59
Administration—Central office—Construction	8,873	32
Administration—Central office—Maintenance	22,217	95
Administration—Divisions—Construction	22,603	69
Administration—Divisions—Maintenance	63,026	31

Total Motor Vehicle Fund expenditures..... 20,654,294 81

Expenditures—State Highway Maintenance Fund—

Highway maintenance	\$539,577	83
Highway reconstruction	772,705	65
Preliminary survey and plans	31,241	89
Buildings and plants	20,994	86
Equipment	67,299	00
Store and shop accounts	17,425	87*
Suspense account	13,274	35
Administration—Central office—Construction	12,121	58
Administration—Central office—Maintenance	12,797	91
Administration—Divisions—Construction	14,568	07
Administration—Divisions—Maintenance	36,908	17

Total State Highway Maintenance Fund expenditures..... 1,504,063 44

*Credit

Expenditures—Miscellaneous Appropriations—

Requisition 1, 1916, Los Angeles-----	\$7,321 86	
Requisition 2, 1916, Ventura-----	7,986 50	
Chapter 746, Acts 1917, Klamath River Road-----	40,000 00	
Chapter 746, Acts 1917, Trinity-Humboldt Extn-----	4,124 41	
Chapter 746, Acts 1917, Oxnard-San Juan-----	12,933 73	
Chapter 746, Acts 1917, Jackson's Ranch-----	3,381 14	
Chapter 746, Acts 1917, Carmel-San Simeon-----	11,499 43	
Chapter 746, Acts 1917, Carmel-Jolon Road-----	2,064 34	
Chapter 746, Acts 1917, Dumbarton Bridge-----	2,427 73	
Chapter 746, Acts 1917, Santa Maria-----	6,500 00	
Chapter 746, Acts 1917, Huasna-Alamo bridges-----	50,000 00	
Chapter 746, Acts 1917, San Francisco Br. Survey-----	5,499 14	
Chapter 746, Acts 1917, Redwood Park, Route 44-----	1,934 35	
Chapter 769, Acts 1917, Lassen Boulevard-----	120,000 00	
Chapter 888, Acts 1921, Alturas-Cedarville-----	69,316 87	
Chapter 888, Acts 1921, Madera-Yosemite-----	17,671 64	
Chapter 832, Acts 1921, Polytechnic-S. L. O. School-----	12,063 96	
Chapter 841, Acts 1921, Vallejo-Sears Point-----	1,250 00	
Chapter 880, Acts 1921, San Bernardino-Yuma-----	350,000 00	
Chapter 121, Acts 1923, Commissioners' salaries-----	10,800 00	
Chapter 223, Acts 1923, G. H. Douglas Bridge-----	159 84	
Highway General Fund (Chapter 181-23)-----	14,022 75	
Total Miscellaneous Appropriations expenditures-----		750,957 69
Discount on Third State Highway Bonds-----		222,160 50
Convict camp accounts-----		80 00
Cash Accounts—		
Office Fund—Central Office-----	\$600 00	
Office Fund—Divisions-----	77,000 00	
National Bank of D. O. Mills and Company-----	9,294 77	
Bank of Italy-----	18,697 39	
California National Bank-----	2,009 41	
Capital National Bank-----	684 55	
Merchants National Bank-----	133,927 15	
Division Banks-----	442 24	
California National Bank—Special Payroll-----	17,777 39	
Total Cash-----		259,832 90
Advance salary suspense-----		2,113 67
Warrants receivable-----		579,502 69
Funds Available—		
First State Highway Fund-----	\$100,000 00	
Second State Highway Fund-----	969,752 80	
Third State Highway Fund-----	746,640 69	
Motor Vehicle Fund-----	57,693 92	
Chapter 746, 1917, Fund-----	109,635 73	
Chapter 888, 1921, Fund (Lassen)-----	683 13	
Chapter 832, 1921, Fund (San Luis Obispo)-----	436 04	
Chapter 883, 1921, Fund (Yosemite)-----	12,328 36	
Chapter 121, 1923, Fund (State General Fund)-----	10,800 00	
Chapter 223, 1923, Fund (G. H. Douglas Bridge)-----	224,840 16	
Highway Maintenance Fund-----	1,262,879 59	
Highway General Fund (Chapter 181, 1923)-----	270,152 55	
Total available-----		3,765,842 97
Total debit accounts-----		\$107,602.552 35

STATEMENT OF CONDITION

June 30, 1924

Credit Accounts

Vouchers payable	\$668,019 83
First State Highway Bonds	18,000,000 00
Premiums—First State Highway Bonds	2,129 00
Second State Highway Bonds	15,000,000 00
Premiums—Second State Highway Bonds	25 00
Third State Highway Bonds	37,000,000 00
Premiums—Third State Highway Bonds	1,150,750 00
Motor Vehicle Fund Apportionments	20,656,005 80
State Highway Maintenance Fund apportionments	2,766,943 03
Appropriations, Chapter 704, 1915	7,321 86
Appropriations, Chapter 748, 1915	7,986 50
Appropriations, Chapter 746, 1917	250,000 00
Appropriations, Chapter 769, 1917	60,000 00
Appropriations, Chapter 888, 1921	70,000 00
Appropriations, Chapter 883, 1921	30,000 00
Appropriations, Chapter 832, 1921	7,500 00
Appropriations, Chapter 880, 1921	350,000 00
Appropriations, Chapter 121, 1923	21,600 00
Appropriations, Chapter 223, 1923	225,000 00

Contributions—Deposited in—

First State Highway Fund	\$476,488 44
Second State Highway Fund	378,196 78
Third State Highway Fund	465,190 92
Motor Vehicle Fund	26,188 43
Chapter 769, 1918	60,000 00
Chapter 832, 1921	5,000 00
Chapter 841, 1921	1,250 00
Chapter 181, 1923	284,175 30
Total contributions	1,696,489 87

Federal Aid Received—Deposited in—

First State Highway Fund	\$33,173 03
Second State Highway Fund	2,296,274 12
Third State Highway Fund	6,867,524 26
Motor Vehicle Fund	42,244 56
Used for discount	222,160 50
Total federal aid received	9,461,376 47
Unclaimed wages (State Highway Fund)	2,819 01
Unclaimed wages (Motor Vehicle Fund)	808 59
Revolving Fund Reserve (First State Highway Fund)	100,000 00
Revolving Fund Reserve (Third State Highway Fund)	50,000 00
Convict pay roll account reserve	17,777 39
Total credit accounts	\$107,602,552 35

EXPENDITURES IN COUNTIES FROM STATE HIGHWAY FUNDS, INCLUDING AMOUNTS OF FEDERAL AID DEPOSITED IN FUNDS, ALSO EXPENDITURES OF CONTRIBUTIONS TO JUNE 30, 1924.

	First State Highway Fund	Second State Highway Fund	Third State Highway Fund	Total state highway funds	Contribution expenditures
Alameda	\$452,652 79	\$338,017 62	\$284,311 89	\$1,074,982 30	\$2,143 36
Albany					
Alameda	406 49	20,077 19	319,269 04	339,752 72	11,395 72
Butte	306,651 17	604,903 25	539,517 30	1,511,071 72	21,351 00
Calaveras	5,793 78	125,468 00	24,326 24	1,155,588 02	20,000 00
Colusa	493,128 12	14,284 99	236,518 52	743,931 63	57,860 47
Contra Costa	270,466 99	246,896 40	78,708 23	596,071 62	3,055 93
Del Norte	10,976 95	249,835 40	924,137 68	1,185,010 03	15,000 00
El Dorado	287,149 73	262,485 98	45,508 35	595,144 06	7,768 77
Fresno	248,399 38	266,804 65	887,602 16	1,402,806 19	
Glenn	253,413 29	12,498 44	217,466 82	483,378 55	40,021 52
Humboldt	673,221 05	689,006 05	2,402,689 90	3,764,917 90	166,729 87
Imperial	404,835 41	494,535 57	1,248,069 31	2,147,440 29	53,104 60
Iowa	21,609 25	184,477 67	576,602 52	782,689 44	
Kern	582,644 61	229,642 63	1,937,555 64	3,069,842 88	69,452 04
Kings	106,551 38	62,218 96	393,983 98	562,753 32	
Lake	16 04	32,920 55	371,570 15	404,516 75	
Lassen	714 35	82,344 42	471,422 15	554,480 92	74,520 09
Los Angeles	1,384,762 25	1,385,290 09	2,118,583 00	4,788,635 44	415 00
Madera	220,476 65	41,172 57	366,937 34	628,586 55	85 00
Marin	236,080 41	451,034 01	219,886 23	907,000 65	35,000 00
Mariposa	190,337 16	393,805 49	592,368 99	1,143,511 64	3,627 36
Merced	789,719 41	1,040,515 94	1,537,098 66	3,367,334 01	60,209 14
Merced	342,940 97	151,913 91	1,517,602 57	2,012,457 45	3,448 68
Modoc	33 06	59,752 94	423,944 43	483,730 43	
Monroe	88,025 19	160,582 73	393,686 30	642,294 22	
Monterey	618,929 66	936,353 61	1,008,016 13	2,553,299 40	69,364 58
Napa	19,330 09	182,462 33	367,538 94	559,331 36	65,000 00
Nevada	8,063 46	285,295 92	79,297 61	1,172,656 99	56,035 49
Orange	528,968 27	86,602 55	654,508 53	1,270,019 35	9,001 50
Placer	364,093 99	78,636 45	821,126 70	1,263,857 14	5,711 91
Plumas	58 58	4,870 20	252,778 46	257,707 24	
Riverside	92,442 11	199,738 83	1,603,944 50	1,896,095 44	80,947 75
Sacramento	103,942 03	29,761 55	82,038 42	215,712 00	4,654 74
San Benito	230,836 93	1,329 21	290,037 49	462,203 63	45,036 00
San Bernardino	261,021 75	25,047 10	555,359 78	841,428 63	
San Diego	622,188 21	637,568 09	904,334 57	2,164,090 87	13,997 49
San Francisco		6 00	131,358 04	131,404 04	11,000 03
San Joaquin	4,278 08	124,715 51	205,979 82	334,973 41	
San Luis Obispo	823,571 26	349,793 07	1,303,200 07	2,476,564 40	10,000 00
San Mateo	439,521 30	40,555 76	909,185 47	1,389,262 53	2,000 00
Santa Barbara	839,664 59	709,384 44	1,635,143 48	3,184,192 51	113,715 75
Santa Clara	926,022 63	260,822 54	940,197 94	2,127,043 11	
Santa Cruz	215,027 48	171,213 61	212,351 35	598,592 44	
Shasta	481,080 22	1,298,544 49	1,261,762 75	3,041,337 46	64,000 00
Sierra	17,763 75	163,946 58	199,778 22	321,488 55	17,749 68
Siskiyou	386,473 19	178,378 23	1,669,135 09	2,233,986 51	55,768 14
Solano	402,995 94	185,154 23	656,705 02	1,244,855 19	10,241 32
Sonoma	494,848 22	347,590 92	1,128,648 91	1,971,088 05	84,522 73
Stanislaus	305,256 18	84,306 39	255,853 35	645,515 92	14,103 47
Sutter	107,620 68	53 31	302,820 04	410,494 03	463 59
Tehama	297,610 42	190,588 91	1,434,451 72	1,922,651 05	19,880 54
Tennet	7,029 96	170,800 42	1,168,527 68	1,346,358 06	1,000 00
Tulare	245,345 67	498,449 13	202,154 35	945,949 15	1,997 34
Troglumne	129,775 75	38,849 47	326,871 94	485,497 16	10,897 18
Ventura	607,294 54	58,085 47	542,365 75	1,207,745 76	
Yolo	762,134 78	320,319 42	349,227 56	1,431,681 76	6,737 12
Yuba	121,951 33	112,418 11	187,097 42	421,466 86	13,319 00
Totals—Counties	\$18,033,173 03	\$15,372,678 21	\$40,523,474 50	\$73,934,325 74	\$1,433,314 60
Undistributed	2,129 00	1,246,401 47	3,360,971 33	4,609,501 80	
Totals—Bond issues and federal aid	\$18,035,302 03	\$16,619,079 68	\$43,889,445 83	\$78,543,827 54	
Less Federal aid	33,173 03	2,296,274 12	6,867,524 26	9,196,971 41	
Totals—Bond issues	\$18,002,129 00	\$14,322,805 56	\$37,021,921 57	\$69,346,856 13	

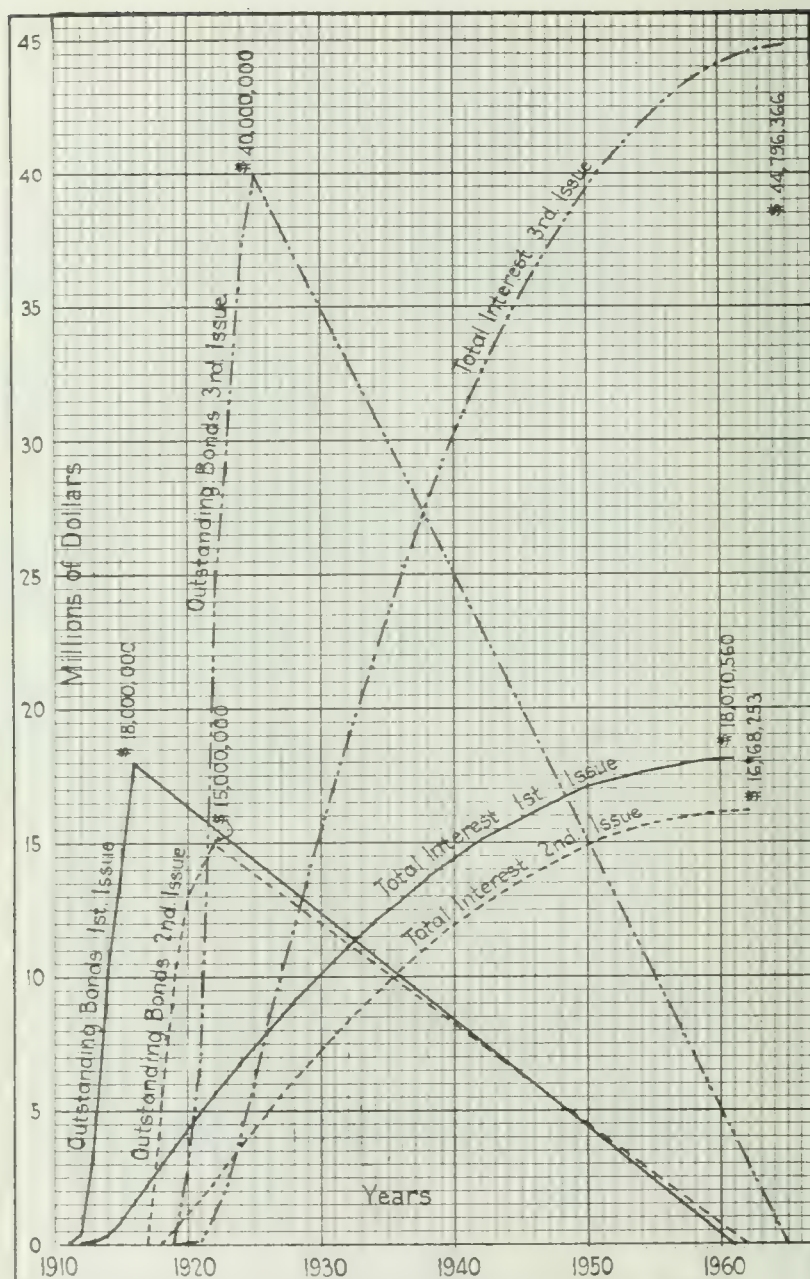
STATEMENT OF EXPENDITURES FOR ALL FUNDS COMING UNDER CONTROL OF THE CALIFORNIA HIGHWAY COMMISSION TO
JUNE 30, 1924

	Bond Issues	Contributions	Federal Aid	Motor Vehicle License Fees & Gasoline Tax.	Special Appropriations	GRAND TOTAL
1912	594,110.58	--	--	--	--	594,110.58
1913	2,098,745.61	--	--	--	--	2,098,745.61
1914	4,555,224.73	--	--	83,935.85	--	4,639,160.58
1915	7,846,255.05	--	--	454,894.40	--	8,301,149.45
1916	3,084,412.81	--	--	1,189,812.10	11,739.52	4,285,964.43
1917	1,993,487.16	--	--	772,483.15	3,568.84	2,769,539.15
1918	5,363,463.65	540,467.86	59,571.76	1,003,126.82	23,744.45	6,990,374.54
1919	5,484,523.72	79,999.91	--	1,516,526.20	56,039.46	7,137,089.29
1920	6,384,941.58	206,265.30	*871,078.72	1,814,725.59	2,611.72	9,279,623.91
1921	9,208,851.35	95,132.96	1,518,359.79	3,296,933.89	25,463.84	14,144,741.83
1922	11,247,332.33	30,389.06	2,551,143.27	4,381,489.37	261,260.14	18,471,614.17
1923	8,690,238.39	199,492.35	3,071,875.66	3,790,841.33	226,959.15	15,979,406.88
1924 to June 30	2,795,269.17	274,588.88	1,389,347.27	3,785,156.56	59,297.82	8,303,659.70
GRAND TOTALS	\$69,346,855.13	1,426,337.32	9,461,376.47	22,089,925.26	670,684.94	102,995,180.12

*Includes \$222,160.50 used as discount in sale of Third S. H. F. Bonds.

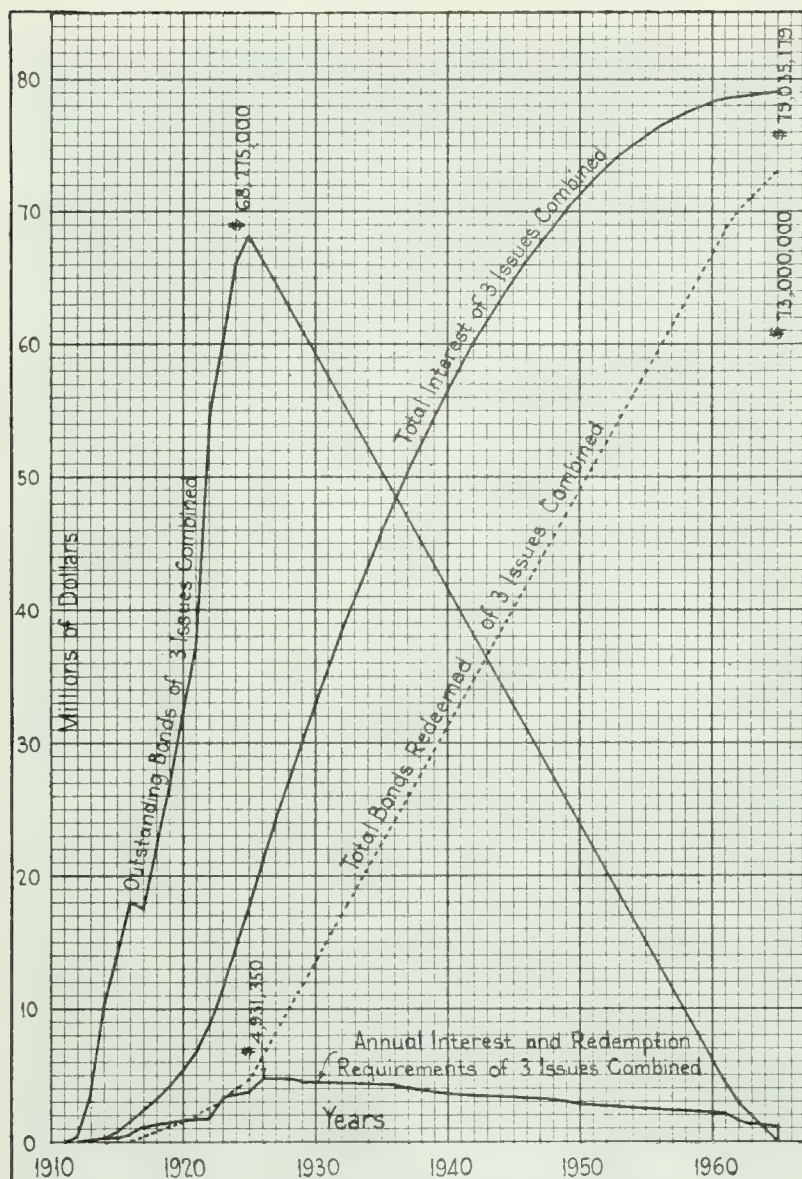
INTEREST ON AND REDEMPTION OF STATE HIGHWAY BONDS

[illegible]



NOTE: Each horizontal line represents one half million dollars.
Each vertical line represents one year.

CURVES SHOWING OUTSTANDING BONDS AND
TOTAL INTEREST AT END OF EACH FISCAL YEAR



NOTE: Each horizontal line represents one million dollars.
Each vertical line represents one year.

CURVES SHOWING STATUS OF THREE BOND
ISSUES COMBINED AT END OF EACH FISCAL YEAR

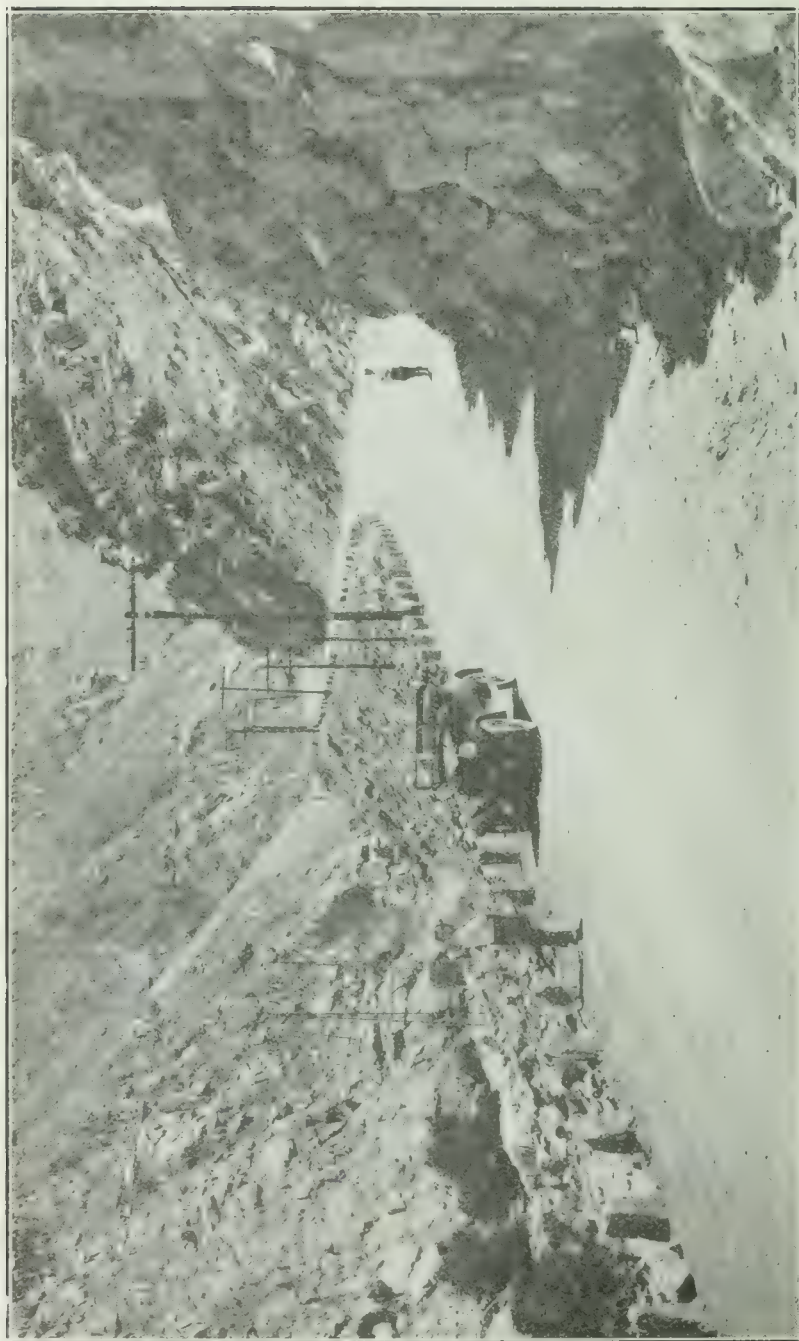


Plate LXXXII. . State Highway in Kern River Canyon, Kern County, a Federal Aid Project.

APPENDIX L

FEDERAL AID HIGHWAYS IN CALIFORNIA

By L. V. CAMPBELL, Office Engineer

The use of federal aid funds in road construction, restricted exclusively to rural post roads by the Federal Aid Road Act of 1916, was extended by an amendment to the Act in 1919 to roads, the major portion of which was used, or could be used, or formed a connecting link not exceeding ten miles in length of any road or roads used in the transportation of the United States mails, and was finally extended to any road in the federal aid highway system by the Federal Highway Act of 1921. The Federal Highway Act required the State Highway Department to designate a system of highways to be known as the Federal Aid Highway System, not to exceed seven per cent of the total road mileage of the state, upon which federal aid apportionment should be expended. While the post road feature has been entirely eliminated, the term "Post Road," which came into usage from the provisions of the earlier acts, is still applied to those roads constructed by the state in cooperation with the federal government to distinguish them from the "Forest Roads" constructed by the government, either with or without cooperation from the state or county in which they are built.

The original Federal Aid Road Act granted federal participation to the extent of fifty per cent of the cost of the work, but not to exceed \$10,000 per mile, exclusive of the cost of bridges of more than twenty feet clear span. This \$10,000 per mile maximum being found inadequate, due to increased costs immediately following the war, was increased to \$20,000 per mile by the amendment of 1919. The appropriation of 1922 adopting a three-year program for the continuation of federal aid reduced the maximum amount payable by the government to \$16,250 per mile out of funds appropriated for the fiscal year ending June 30, 1923, and to \$15,000 per mile out of funds appropriated for the remaining two years. The maximum amount payable by the government may be increased in the same proportion as the pro rata share is increased by the graduated scale of federal aid for the public land states, and amounts to \$17,795.90 per mile for California. This limitation is entirely inadequate. Recent federal aid projects in the more densely populated centers, and on the main trunk roads and important laterals in the mountainous regions, are estimated to cost in excess of \$50,000 per mile for grading alone, and in excess of \$45,000 per mile for reconstructing pavement and widening the grade.

The limitation is also a source of annoyance and unnecessary trouble in that it has been construed to mean that the amount payable for any one type of construction should not exceed the legal maximum federal aid, and it is therefore necessary to segregate the costs of various portions of the work where different types of pavements are constructed on one project and under one contract. This is frequently the case in reconstruction projects where several types of paving are adopted on account of the varying amount of distress in different sections of the old pavement.



Plate LXXXIII. State Highway in Humboldt County between Trinidad and Orick on the Redwood Highway, a Federal Aid Project.

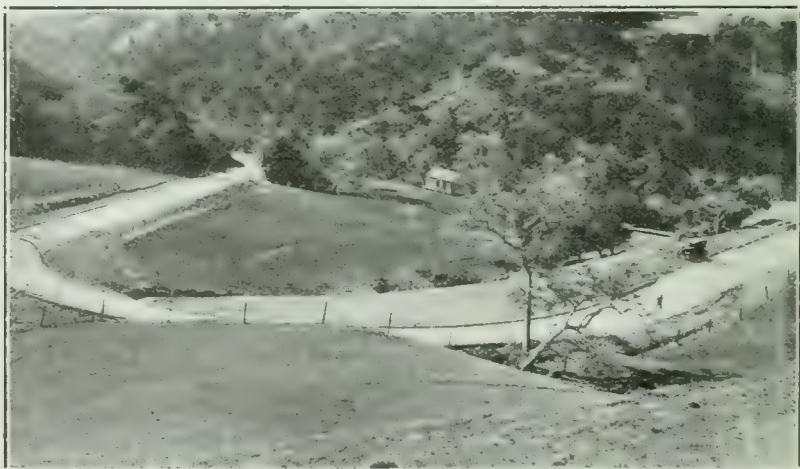


Plate LXXXIV. State Highway in San Luis Obispo County on the Cuesta Grade, a Federal Aid Project.

Bills now pending in congress would remove this limitation, and would also provide for the payment of the whole cost of the work in the sparsely settled states, and it is to be hoped that some relief from this restriction may be obtained at the next session of congress.

The various acts specifically limit the amount to be paid by the government to its pro rata part of the value of the labor and materials which have been actually put into the work and the cost of engineering and inspection during construction. No part of the cost of making surveys and plans, nor of administrative expense, nor the cost of rights of way, is paid for by the federal government, although these costs must be considered by the state, and constitute a portion of the state's expenditures.

From the above it is readily seen that California does not receive a return of 50 per cent of the cost of federal aid projects. Furthermore the apportionments to California of federal aid appropriations amount to \$17,093,306, while \$73,000,000 has been authorized by the state for road construction by the three bond issues. This fact alone would make it impossible for the state to receive one dollar of federal aid money for each dollar of state money expended for road purposes. The total federal aid collected by the state to June 30, amounts to \$9,461,376.49, while the total expenditures from bond funds, and legislative appropriations, amount to \$70,017,541.07, as shown in Appendix K of this report.

Federal aid has been of inestimable value to California, particularly during the past biennium, as it has permitted the continuation of highway construction after all of the bond funds had been expended or obligated, by providing a revenue which could be used to replenish the state highway fund.

With federal aid funds rapidly nearing depletion, a cessation of federal aid construction will be necessary unless congress makes provision during the coming session for its continuation by further appropriations or commitments. It is estimated that by the end of June, 1925, all of the federal aid apportionments to California will be expended or allotted to specific projects. After that time no further federal aid construction can be undertaken until additional appropriations become available.

The selection and approval of a system of federal aid highways in each state has resulted in a coordinated system of interstate roads, constituting, in effect, a system of national highways. It has also simplified the procedure of securing federal aid, as the only requirement is that a project comprise a portion of the approved seven per cent system, and it is now no longer necessary to establish that the legal requirements are complied with.

A closer relationship has been established between the state and the United States Bureau of Public Roads during the past biennium, and now representatives of the state and federal bureau make a joint inspection of a proposed route prior to the state's submitting a project statement applying for federal aid. Later when surveys are in progress, the federal bureau is consulted, and the details of location gone over in the field while the survey party is on the ground. The adoption of this policy eliminates possibilities of friction between the two offices, and affords the opportunity of incorporating valuable ideas suggested by the federal engineers at the time the survey is being made.



Plate LXXXV. State Highway in Santa Barbara County, Cuyama River road, a Federal Aid Project.



Plate LXXXVI. State Highway in Placer County, between Auburn and Colfax, a Federal Aid Project.

While federal aid construction is in progress the federal engineers make periodical inspections at frequent intervals, and after completion inspections are made of the maintenance of federal aid projects at less frequent periods. This inspection of federal aid projects by the engineers of the Bureau of Public Roads may seem to be an unnecessary duplication of effort on the part of the federal government, as all state highways are under constant supervision and inspection by the state; however, it affords the federal engineers an opportunity to become acquainted with, and study, at first hand, the problems of location, construction, and maintenance which confront the state engineers. The cooperation and advice of the federal engineers in the solution of these problems is very helpful, nor is such technical cooperation limited to federal aid roads, but is extended to include studies and investigations pertaining to all highways and highway transportation problems.

The Bureau of Public Roads is constantly conducting experimental and research work to increase the knowledge of highway engineering, and the results of this work are available to the public. The study of traffic on the state highways and county roads of California, which was commenced in the fall of 1922 by the Bureau of Public Roads in cooperation with the California Highway Commission and various counties was completed that winter, and a report has been published. A joint investigation was made in the late autumn of 1922 by the State Railroad Commission, the United States Bureau of Public Roads, and the California Highway Commission, and all grade crossings of the state highway with railroads were listed in the order of their importance, their physical features described, and a method of elimination recommended, together with an estimate of cost for each crossing.

During the past biennium \$5,652,388.68 of federal aid has been collected. During the same period federal aid has been approved, and agreements entered into for the construction of 283 miles of state highway at a total estimated cost of \$9,587,919 and granting federal aid to the extent of \$5,055,495. The work includes the reconstruction of 98 miles of state highway, ranging from the construction of flush concrete shoulders to the construction of 40-foot width pavement consisting of concrete shoulders 8 feet wide and asphaltic concrete surface 24 feet wide, at a total estimated cost of \$2,943,268, involving federal aid to the extent of \$1,528,169; for the new construction of 185 miles of state highway, ranging from the construction of a graded roadway 24 feet wide to grading 30 feet wide with concrete paving 24 feet wide, at a total estimated cost of \$5,411,200, involving federal aid to the extent of \$2,796,597; and 10 projects including only bridge construction at a total estimated cost of \$1,233,451, involving federal aid to the extent of \$730,729.

A tabulation at the end of this Appendix shows the federal aid projects completed and under construction, their length, type, estimated cost and amount of federal aid involved. A balance statement of federal aid as of June 30 is also included in this Appendix, and a detail of federal aid apportionments to California.

The various acts making federal aid appropriations also carried appropriations for the construction of forest roads and trails under the supervision of the Secretary of Agriculture. The Federal Aid Road Act of 1916 and the amendment of 1919 required cooperation from local authorities, the state or county, in the construction of forest roads on

a basis equitable to both the cooperator and the United States. The Federal Highways Act of 1921 does not contain this requirement although cooperation may be accepted. This latter act also made a distinction between the forest development roads or trails and forest highways of importance to the state, county or local communities.

The survey and construction of forest highways has been placed in the hands of the Bureau of Public Roads, while the construction of forest development trails is in the hands of the Forest Service.

The rules and regulations promulgated by the Secretary of Agriculture for the carrying out of the provisions of the Federal Highway Act relative to forest roads designates two funds. The Forest Development Fund, from which expenditures are made for the construction of forest development roads, and the Forest Highway Fund from which expenditures are made for the construction of forest highways.

Before any expenditure for construction may be made from the Forest Highway Fund the approval of the State Highway Department must be secured. A program of construction for each year is mutually agreed upon by the Forest Service and the state, negotiating through the Bureau of Public Roads.

After a forest highway has been constructed it is turned over to the state or county for future maintenance.

Forest roads on the state highway system have been constructed, or are in progress of construction, aggregating 153 miles, and the state's share of the cost amounts to \$1,085,000.



Plate LXXXVII. State Highway in Del Norte County under construction by the Government as a Forest Road.

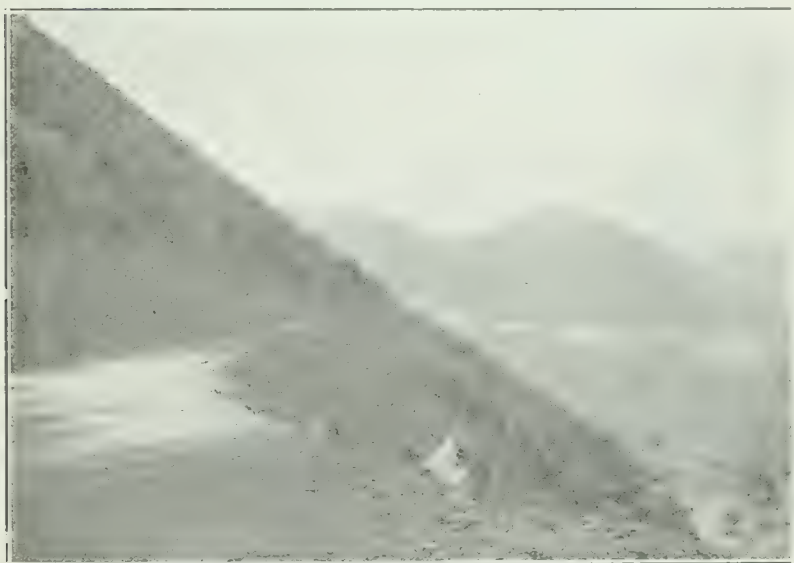


Plate LXXXVIII. Yosemite Valley Road. State Highway in Mariposa County, a Federal Aid Project.

BALANCE STATEMENT FEDERAL AID

June 30, 1924

Total federal aid apportioned to California-----		\$17,093,306 00
Federal aid under agreement-----	\$11,894,534 79	
Plans, specifications and estimates recommended for agreement by District Engineer U. S. B. P. R.-----	881,868 59	
Estimates submitted to Bureau of Public Roads for agreement-----	929,328 57	
Contracts awarded and advertised (estimated)-----	729,985 00	
Total liabilities-----		14,335,716 95
Balance available for allotment to specific projects-----		\$2,757,589 05

FEDERAL AID ALLOTMENTS

\$75,000,000 FUND

Fiscal year ending June 30, 1917-----	\$151,063 92	
Fiscal year ending June 30, 1918-----	302,127 84	
Fiscal year ending June 30, 1919-----	456,167 23	
Fiscal year ending June 30, 1920-----	609,699 32	
Fiscal year ending June 30, 1921-----	763,668 88	
Subtotal-----		\$2,282,727 19

\$200,000,000 FUND

Fiscal year ending June 30, 1919-----	\$1,524,248 30	
Fiscal year ending June 30, 1920-----	2,286,372 45	
Fiscal year ending June 30, 1921-----	2,291,006 63	
Subtotal-----		6,101,627 38

\$75,000,000 FUND

Fiscal year ending June 30, 1922-----	\$2,462,098 53	
Subtotal-----		2,462,098 53

\$190,000,000 FUND

Fiscal year ending June 30, 1923-----	\$1,641,399 02	
Fiscal year ending June 30, 1924-----	2,140,463 10	
Fiscal year ending June 30, 1925-----	2,464,990 78	
Subtotal-----		6,246,852 90
Total-----		\$17,093,306 00

FOREST ROAD ALLOTMENTS

Federal Aid Road Act of 1916 (Section 8 Fund)---		
Apportionment to June 30, 1925-----	\$1,175,395 00	
Fiscal year ending June 30, 1926 (estimate)-----	117,539 50	
Appropriation of 1919---		
Total allotment to California-----	1,176,619 87	
Forest Highway Fund---		
Appropriation of 1921---		
Total allotment to California-----	1,460,871 00	
Appropriation of 1922---		
Fiscal year ending June 30, 1924-----	533,380 50	
Fiscal year ending June 30, 1925-----	533,380 50	
Total-----		\$4,997,186 37

RECORD OF FEDERAL AID PROJECTS, JUNE 30, 1924

Project Number	Contract Number	Road	Location	Length Miles	Type	Plans & Est. by Dist. Engr.	Project Completed	Total Estimated Cost	Amount of Federal Aid Allotted	Expenditures	Date of Completion
39	267	711-S1-26-G	N.E. Cor. Sec. 6 T9S, R4E to Sly Bay.	14.33	15 ft. Concrete Base	2-25-20	5-12-20	\$ 416,409.65	\$ 178,367.76	\$* 178,367.76	7-30-21
40	D-355	711-S1-28-A-B	2.3 Mi. N. of Road to Monterey Cr.	4.55	Gravel	6-8-21	10-13-21	95,876.30	47,882.49	47,882.49	6-23-23
41	D-354	711-S1-28-B	1.4 Mi. N. of Monterey Boundary	14.56	15 ft. Concrete Base	2-25-20	5-24-20	475,071.19	177,654.73	177,654.73	7-8-21
42	D-353	711-S1-28-C	1.4 Mi. N. of Monterey Boundary	1.28	Gravel	2-7-20	5-12-20	39,281.95	19,002.07	15,768.98	Sept. 1924
43	D-234	711-S1-18-B	El Portal to Yosemite National Park	1.28	Gravel	6-2-20	9-8-20	288,378.51	142,091.80	134,798.08	8-15-23
44-A	268 D-539	711-S1-17-B	Needham to Zuma	10.71	15 ft. & 18 ft. Con. Base	6-2-20	9-8-20	391,980.87	121,885.03	121,885.03	11-26-23
45	46	711-S1-18-C	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
46	47-B	711-S1-18-D	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
47	48	711-S1-18-E	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
48	49	711-S1-18-F	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
49	50	711-S1-18-G	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
50	51	711-S1-18-H	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
51	52	711-S1-18-I	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
52	D-322 D-303-354	711-S1-18-J	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
53	D-550	711-S1-18-K	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
54	55	711-S1-18-L	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
55	56	711-S1-18-M	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
56	57	711-S1-18-N	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
57	58	711-S1-18-O	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
58	59	711-S1-18-P	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
59	60	711-S1-18-Q	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
60	61	711-S1-18-R	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
61	62	711-S1-18-S	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
62	63	711-S1-18-T	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
63	64	711-S1-18-U	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
64	65	711-S1-18-V	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
65	66	711-S1-18-W	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
66	67	711-S1-18-X	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
67	68	711-S1-18-Y	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
68	69	711-S1-18-Z	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
69	268 Est. 424	711-S1-19-A	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
70	268 D-353	711-S1-19-B	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
71	268 D-354	711-S1-19-C	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
72	268 D-355	711-S1-19-D	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
73	268 D-356	711-S1-19-E	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
74	268 D-357	711-S1-19-F	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
75	268 D-358	711-S1-19-G	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
76	268 D-359	711-S1-19-H	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
77	268 D-360	711-S1-19-I	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
78	340	711-S1-19-J	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
79	340	711-S1-19-K	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
80	340	711-S1-19-L	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
81	340	711-S1-19-M	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
82	340	711-S1-19-N	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
83	340	711-S1-19-O	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
84	340	711-S1-19-P	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
85	340	711-S1-19-Q	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
86	340	711-S1-19-R	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
87	340	711-S1-19-S	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
88	340	711-S1-19-T	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
89	340	711-S1-19-U	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
90	340	711-S1-19-V	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
91	340	711-S1-19-W	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
92	340	711-S1-19-X	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
93	340	711-S1-19-Y	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
94	340	711-S1-19-Z	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
95	340	711-S1-20-A	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
96	340	711-S1-20-B	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
97	340	711-S1-20-C	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
98	340	711-S1-20-D	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
99	340	711-S1-20-E	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
100	340	711-S1-20-F	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
101	340	711-S1-20-G	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
102	340	711-S1-20-H	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
103	340	711-S1-20-I	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
104	340	711-S1-20-J	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
105	340	711-S1-20-K	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
106	340	711-S1-20-L	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
107	340	711-S1-20-M	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
108	340	711-S1-20-N	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
109	340	711-S1-20-O	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
110	340	711-S1-20-P	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
111	340	711-S1-20-Q	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
112	340	711-S1-20-R	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
113	340	711-S1-20-S	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
114	340	711-S1-20-T	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
115	340	711-S1-20-U	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
116	340	711-S1-20-V	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
117	340	711-S1-20-W	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
118	340	711-S1-20-X	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
119	340	711-S1-20-Y	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
120	340	711-S1-20-Z	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
121	340	711-S1-21-A	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
122	340	711-S1-21-B	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
123	340	711-S1-21-C	Needham to Rio Dell	5.69	Gravel	12-8-22	4-11-22	321,768.60	95,219.72	95,219.72	12-11-21
124	340	7									

RECORD OF FEDERAL AID PROJECTS, JUNE 30, 1924

Project Number	Contract Number	Kind	Location	Length Miles	Type	Plans & Est. Approved by Dist. Engr.	Project Agreement Granted	Cost Estimated	Amount of Federal Aid Allotted	Restorations	Date of Completion
85	309	V-1-S-31-C	2nd St. Parallel So. to Bishop Summit to Sutter Lk.	11.66	Grading	8-7-21	5-2-22	\$ 137,505.79	\$ 38,776.92	\$ 38,776.92	9-10-22
86	306	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	332,659.50	156,706.96	160,595.93	10-10-22
87	307	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	200,786.24	103,171.31	131,595.16	6-4-23
88	308	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	173,496.39	46,404.85	39,367.18	10-8-23
89	309	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	81,625.43	75,697.63	47,807.95	10-6-23
90	310	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	136,228.01	129,431.92	22,431.92	10-6-23
91	311	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
92	312	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
93	313	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
94	314	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
95	315	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
96	316	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
97	317	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
98	318	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
99	319	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
100	320	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
101	321	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
102	322	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
103	323	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
104	324	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
105	325	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
106	326	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
107	327	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
108	328	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
109	329	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
110	330	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
111	331	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
112	332	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
113	333	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
114	334	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
115	335	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
116	336	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
117	337	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
118	338	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
119	339	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
120	340	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
121	341	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
122	342	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
123	343	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
124	344	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
125	345	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23
126	346	V-1-S-31-C	Summit to Sutter Lk.	11.66	Grading	10-5-21	5-2-22	238,616.34	148,895.18	335,877.19	10-6-23

* Final Estimated Cost based on Final Cost of Completed Projects

RECORD OF FEDERAL AID PROJECTS, JUNE 30, 1924

[illegible]

* Pinal Voucher Paid
* Total Estimated Cost Based on Pinal Cost of Completed Projects

APPENDIX M

THIRD STATE HIGHWAY BOND SALES

THIRD STATE HIGHWAY BONDS SOLD.

\$40,000,000.

Numbers	Amount	Original sale date	Purchaser	Resale date	Purchaser
3001- 3500 4001- 4500 5001- 5500 6001- 6500 7001- 7500 8001- 8500 378- 382 1377- 1381 2375- 2379 3698- 3700 4691- 4693 5687- 5688 6687- 6688 7691- 7692 8698- 8700 9375- 9379 10377-10381 11378-11382 1933- 1937	\$3,000,000	3/ 1/20	General Fund surplus.....	3/ 1/20	Anglo-London-Paris Bank.
381- 389 1383- 1388 2381- 2387 3702- 3703 4695- 4696 5690- 5691 6690- 6691 7694- 7695 8702- 8703 9381- 9387 10383-10388 11384-11389 390- 401 1389- 1401 2388- 2400 3704- 3707 4697- 4700 5692- 5695 6692- 6695 7696- 7699 8704- 8707 9388- 9400 10389-10401 11390-11401 383 and 1382 2380 & 3701 and 4694 5689 & 6689 and 7693 402- 413 1402- 1413 2401- 2414 3708- 3711 4701- 4704 5696- 5699 6696- 6699 7700- 7703 8708- 8711 9401- 9414 10402-10413 11402-11413 8701 9380 10382 11383 417- 421 1417- 1420 2418- 2421 3714- 3716 4706- 4707 5701- 5702 6700- 6701 7705- 7706 8714- 8716 9418- 9421 10417-10420 11417-11421	45,000	7/15/20	General Fund surplus.....	7/15/20	Stanislaus County.
	5,000	7/27/20	General Fund surplus.....	7/27/20	Bank of Cambria, San Luis Obispo County.
	7,000	7/27/20	General Fund surplus.....	7/27/20	First National Bank of Mon- terey, Monterey County.
	50 000	8/ 3/20	General Fund surplus.....	8/ 3/20	Yolo County.
	100,000	8/ 5/20	General Fund surplus.....	8/ 5/20	Tehama County.
	5,000	8/ 6/20	General Fund surplus.....	8/ 6/20	Modoc County.
	3,000	8/ 6/20	General Fund surplus.....	8/ 6/20	J. S. Potter.
	100,000	8/10/20	General Fund surplus.....	8/10/20	Anglo-London-Paris Bank.
	4,000	8/24/20	General Fund surplus.....	8/24/20	San Luis Obispo County.
	40,000	8/24/20	General Fund surplus.....	8/24/20	Butte County.

Numbers	Amount	Original sale date	Purchaser	Resale date	Purchaser
414- 416 1414- 1416 2415- 2417 3712- 3713 4705- 7704 5700	\$25,000	8/24/20	General Fund surplus	8/24/20	Del Norte County.
8712- 8713 9415- 9417 10414-10416 11414-11416					
422- 424 1421- 1423 2422- 2424 3717- 3719 4708- 4710 5703- 5704 6702- 6704 7707- 7709 8717- 8719 9422- 9424 10421-10423 11422-11424	35,000	8/25/20	General Fund surplus	8/25/20	Lassen County.
425- 430 1424- 1426 2425- 2431 3720- 3721 4711- 4712 5705- 5706 6705- 6706 7710- 7711 8720- 8721 9425- 9430 10424-10429 11425-11431	21,000	8/28/20	General Fund surplus	8/28/20	Humboldt County.
431- 475 1430- 1474 2432- 2476 3722- 3766 4713- 4747 5707- 5741 6707- 6741 7712- 7746 8722- 8766 9431- 9475 10430-10474 11432-11476	29,000	8/28/20	General Fund surplus	8/28/20	Humboldt County.
477- 483 1476- 1481 2478- 2483 3767- 3768 4748- 4749 5742- 5743 6743- 6744 7747- 7748 8767- 8768 9476- 9481 10475-10481 11477-11482	500,000	9/10/20	General Fund surplus	9/10/20	Los Angeles County.
476 and 1475 and 2477 484- 489 1482- 1488 2484- 2491 3769- 3770 4750 5744 6742 7749 8769- 8770 9482- 9489 10482-10487 11483-11489	50,000	9/15/20	General Fund surplus	9/15/20	Yolo County.
	27,000	9/21/20	General Fund surplus	9/21/20	Santa Cruz County.
	23,000	9/21/20	General Fund surplus	9/21/20	Santa Cruz County.

THIRD STATE HIGHWAY BONDS SOLD—Concluded.

[illegible]

APPENDIX N

UNCOMPLETED PORTIONS OF THE STATE HIGH-
WAY SYSTEM

- (a) Portions of Bond Act Roads Upon Which No Construction
Has Been Done By the State—June 30, 1924.
 - (b) Portions of Legislative Act Roads On Which No Construction
Has Been Done By the State—June 30, 1924.
 - (c) Portions of State Highway System Upon Which Additional
Work is Contemplated.
-
-

**PORTIONS OF BOND ACT ROADS UPON WHICH NO CONSTRUCTION HAS BEEN DONE BY THE STATE—
JUNE 30, 1924.**

County	Route	Section	Termini	Miles
Humboldt	1	G	Fortuna to Loleta	4.0
Humboldt	1	I	Arcata to Mad River	3.8
Humboldt	1	J	Station 490 to Station 650 across Big Lagoon	1.4
Humboldt	1	K	Orrick to Del Norte County line	15.1
Del Norte	1	A	Southerly Boundary to Head of Richardson Creek	8.6
Del Norte	1	C	Hunter Creek to Wilson Creek	9.0
Alameda	5	B	Crescent City to Myrtle Creek	*0.5
Yolo	6	C	Castro Valley Road to Hayward	0.5
Los Angeles	9	B	Sacramento River to end of paving West Sacramento	*2.5
Monterey	10	BC	La Canada to Pasadena	16.1
Fresno	10	ABC	Long Valley road to easterly boundary	16.3
El Dorado	11	DE	Monterey County line to Parkfield Junction	7.4
Lake	15	BC	Placerville to 5-mile House	37.0
Colusa	15	CDE	Camino to Sportsmans Hall	27.0
Sutter	15	B	Upper Lake to Colusa County line	5.4
Yuba	15	AB	Lake County line to Williams	23.9
Nevada	15	ABCD	Long Bridge to 1 mile south of Sutter City	37.8
Shasta	20	A	Marysville to easterly boundary	5.0
Trinity	20	B	Yuba County line to junction Route 37	6.0
Trinity	20	F	Trinity County line to 3½ miles west of Tower House	18.5
Humboldt	20	AB	Shasta County line to Grass Valley Creek	24.8
Butte	21	BC	Douglas City to 2½ miles east of Helena	38.8
Plumas	21	ABC	Arcata to Redwood Creek	44.8
Kern	23	BCDEFG	Oroville to Plumas County line	58.2
Inyo	23	GHJKLM	Butte County line to Quincy	74.9
Mono	23	DE	Mojave to Inyo County line	18.0
Mono	23	I	Kern County line to Independence	6.0
San Joaquin	24	B	Magee Creek to Deadman Creek	*12.3
San Bernardino	26	AB	Dogtown to Bridgeport	*12.0
Imperial	26	HG	Lodi to Clements	16.3
Imperial	27	CD	San Bernardino to one-third mile north of southerly boundary	16.0
Shasta	28	A	Westmoreland to Imperial	21.0
Shasta	28	BC	El Centro to East High Line Canal	12.9
Shasta	28	D	Redding to 2.3 miles southwest of Ingot	25.2
Lassen	28	AB	Ingot to Burney—Portions	24.4
Modoc	28	A	Burney to Lassen County line	1.5
Modoc	28	B	Shasta County line to Modoc County line	8.0
Tehama	29	C	Lassen County line to Adin	21.7
Tehama	29	A	Hot Creek to Alturas	13.0
Plumas	29	A	Red Bluff to Paynes Creek	11.7
Lassen	29	A	9½ miles east of Mineral to Plumas County line	4.0
Lassen	29	DE	Tehama County line to 3 miles east of Chester	29.6
San Bernardino	31	DEF	3 miles east of Westwood to Coppervale	37.3
Santa Clara	32	A	4 miles west of Milford to Nevada State line	5.3
Kern	33	D	Victorville to Barstow	9.0
Sacramento	34	B	Gilroy to 5 miles east	*4.7
Sacramento	34	B	Wasco to Famosa	4.5
Placer	37	DEF	Route 4 near Arno to 4.7 miles east	24.4
Nevada	37	AB	4.7 miles east of Arno to Clay	11.0
Nevada	37	D	Gold Run to Soda Springs	5.5
Placer	38	BC	Placer County line to Soda Springs	13.7
Nevada	38	A	Donner Lake to Truckee	1.5
Nevada	38	B	Tahoe City to Nevada County line	10.2
Sierra	38	A	Placer County line to Route 37 at Truckee	1.6
Fresno	41	AB	Boca to Sierra County line	14.5
Fresno	41	C	Nevada County line to Nevada State line	6.0
San Bernardino	43		General Grant National Park to Kings River Canyon	*0.8
Del Norte	46	A	Lockwood Creek to Boulder Creek	9.0
Humboldt	46	ABC	West end of Bear Lake to Metcalf Creek	66.0
Siskiyou	46	BC	Route 1 to Humboldt County line	43.2
Glenn	47	A	Del Norte County line to Siskiyou County line	9.9
Butte	47	A	Happy Camp to Rogers Ranch	1.7
Mendocino	48	ABC	Orland to Butte County line	39.0
Lake	49	A	2½ miles northwest of Chico to Chico	20.6
Napa	49	A	McDonalds to Flynn Creek	1.5
Yolo	50	A	Napa County line to Lower Lake	10.6
Lake	50	A	Calistoga to 1½ miles west	14.7
Marin	52	A	Rumsey to Lake County line	0.3
Marin	52	A	Yolo County line to Lower Lake	1.5
Solano	53	A	Alto to 0.3 miles easterly	7.1
			Belvedere Crossing to Tiburon	
			1.7 miles east of Fairfield to Denverton	

*Improved county road.

**PORTIONS OF BOND ACT ROADS UPON WHICH NO CONSTRUCTION HAS BEEN DONE BY THE STATE—
JUNE 30, 1924—Concluded**

County	Route	Section	Termini	Miles
San Mateo	55	D	La Honda road to Santa Clara County line	7.3
San Mateo	55	E	San Mateo County line to common corner to San Mateo, Santa Clara, Santa Cruz counties	3.7
Santa Clara	55	AB	Common corner to San Mateo, Santa Clara, and Santa Cruz counties to Route 5 near Woodwardia	17.1
Santa Cruz	55	AB	Common corner to San Mateo, Santa Clara, and Santa Cruz counties to Route 5 near Woodwardia	29.7
Monterey	56	FGH	Carmel to Big Sur	37.1
Monterey	56	ABCD	Anderson Canyon to Salmon Creek	6.2
San Luis Obispo	56	A	San Simeon to 6.2 miles north	11.7
San Luis Obispo	57	B	2d to 3d Cuyama River crossing	1.0
Santa Barbara	57	B	2d to 3d Cuyama River crossing	19.1
Santa Barbara	57	C	3d to 4th Cuyama River crossing	6.8
San Luis Obispo	57	C	4th Cuyama River crossing to Kern County line	8.4
Kern	57	A	San Luis Obispo County line to 2.7 miles west of Maricopa	18.5
Kern	57	B	Maricopa to Conners Levee	24.7
Kern	57	CD	Conners Levee to Bakersfield	10.0
Kern	57	E	Bakersfield to Cottonwood Creek	60.8
Kern	57	HIJKL	Democrat Springs to Freeman	35.0
Kern	58	ABC	Mojave to San Bernardino County line	40.0
San Bernardino	58	ABCD	Kern County line to Barstow	164.5
San Bernardino	58	EFGHJKLMN	Barstow to Needles	37.0
Los Angeles	59	ABC	Lancaster to Bailey's	2.6
Ventura	60	A	Oxnard to Debo	4.7
Ventura	60	A	Debo to Station 353+98	18.6
Los Angeles	60	A	Ventura County line to Los Flores Canyon	26.5
Los Angeles	60	CD	Santa Monica to Long Beach	13.6
Orange	60	BC	Corona Del Mar to Serra	25.0
Los Angeles	61		La Canada to Mt. Wilson road	28.0
Los Angeles	62		Azusa to Pine Flats	38.6
Inyo	63	ABC	Big Pine to Mono County line	2.0
Mono	63	A	Inyo County line to Oasis	92.0
Riverside	64		Mecca to Blythe	
Total				1,906.2

*Improved county road.

PORTIONS OF LEGISLATIVE ACT ROADS ON WHICH NO CONSTRUCTION HAS BEEN DONE BY THE STATE—JUNE 30, 1924.

County	Route	Section	Termini	Miles
El Dorado	11	FGHIJK	Sportsmans Hall to Nevada State line	48.4
Tuolumne	13	CEDFGH	Sonora to Mono County line	65.9
Mono	13	A	Tuolumne County line to junction	15.0
Tuolumne	18	A	Route 40 to Yosemite National Park	5.4
Mono	23	JKL	Bridgeport to Alpine County line	48.9
Alpine	23	ABCDEF	Mono County line to El Dorado County line	42.2
El Dorado	23	A	Alpine County line to Alpine Junction	9.2
Calaveras	24	FG	Big Trees to Alpine County line	23.1
Alpine	24	ABC	Calaveras County line to Route 23 at Silver Creek	28.9
Modoc	28	C	Alturas to Nevada State line—portions	13.0
Amador	34	CDEFGH	Jackson to Round Top	58.6
Alpine	34	AB	Round Top to Fickets	14.0
Trinity	35		Peanut to Kuntz	31.2
Sierra	36	A	Downville to Mount Pleasant	6.0
Nevada	37	E	Truckee to Nevada State line, near Verdi	22.5
Sierra	37	A		
El Dorado	38	ABC	Myers to McKinney	24.3
Placer	38	A	McKinney to Tahoe City	8.8
Placer	39	A	Tahoe City to Nevada State line	11.6
Tuolumne	40	ABCDEF	Mountain Pass to Yosemite National Park	51.1
Mariposa	40	A	Tuolumne County line to Tuolumne County line	2.2
Mono	40	AB	Tioga Pass to Route 23	15.3
Santa Cruz	42	A	Saratoga Gap to Park boundary	20.2
San Bernardino	43	A	End of county pavement to Big Bear Lake—portions	36.9
Santa Cruz	44	A	Boulder Creek to Park boundary	8.2
Glenn	45	BC	3 miles south of Glenn to Butte County line	7.8
Butte	45	A	Glenn County line to Route 3	9.6
San Joaquin	53	AB	Lodi to Sacramento County line	*18.3
Sacramento	53	AB	Solano County line to San Joaquin County line	*14.9
San Luis Obispo	56	B	Cambria to San Simeon	10.0
El Dorado	65	ABC	Placer County line to Amador County line	31.1
Placer	65	A	Auburn to El Dorado County line	1.5
Amador	65	ABC	North boundary to Calaveras County line	16.6
Calaveras	65	ABC	Amador County line to Tuolumne County line	29.2
Tuolumne	65	A	Calaveras County line to Sonora	8.8
San Joaquin	66	A	Manteca to Route 5 near Mossdale School	4.1
Total				763.8

*Improved county road.

NOTE.—Sections which are both Bond Act and Legislative Act roads are included in the mileage of Bond Act roads.

PORTIONS OF STATE HIGHWAY SYSTEM UPON WHICH ADDITIONAL WORK IS CONTEMPLATED.

County	Route	Section	Termini	Miles
Del Norte	1	A	Head of Richardson Creek to Hunter Creek	5.2
Del Norte	1	B	Wilson Creek to Crescent City	14.9
Del Norte	1	CDE	Marina to Crescent City	33.0
Humboldt	1	ABCDE	Mendocino County line to Scotia	53.0
Humboldt	1	G	Loleta to Beatrice	4.3
Humboldt	1	IJ	Marina to Scotia	31.2
Mendocino	1	A to K	Humboldt County line to Sonoma County line—Portions	103.3
Sonoma	1	A	Geysers to Mendocino County line	4.2
San Luis Obispo	3	E	Pismo Crossing	0.7
Tehama	3	C	At northerly boundary	0.3
Shasta	3	B	Redding to 1.5 miles north	1.5
Shasta	3	BCD	Bayha to Siskiyou County line	46.9
Siskiyou	3	BC	Shasta River to Oregon line	45.5
Sacramento	4	A	Railroad crossing near Galt to McConnell's	7.3
Sacramento	4	B	Sacramento River to Galt	0.5
San Joaquin	4	ABCD	Stanislaus County line to Sacramento County line	34.3
San Joaquin	5	B	Banta to Mossdale	10.1
Santa Clara	5	A	At Alma	0.1
Tehama	7	E	Truro to Corning	1.0
Los Angeles	9	F	Pasadena to Arroyo	5.3
Los Angeles	9	G	Mariposa to Arroyo	2.8
Los Angeles	9	H	Acuna to Glendora—Portions	0.5
Los Angeles	9	I	Glendora to Claremont	7.6
Fresno	10	J	Parkfield Junction to Coalinga	9.5

PORTIONS OF STATE HIGHWAY SYSTEM UPON WHICH ADDITIONAL WORK IS CONTEMPLATED—
Concluded.

County	Route	Section	Termini	Miles
Imperial	12	H	Mountain Springs grade	1 8
Imperial	12	A	Meyers Creek to Coyote Wells	5 1
Tuolumne	13	AB	Keystone to Jamestown	9 0
Mendocino	15	A	Route 1 to Lake County line	13 2
Lake	15	A	Mendocino County line to Upper Lake	9 0
Colusa	15	B		0 2
Sutter	15	A	At Sutter-Colusa County line	0 2
Mendocino	16	A		
Lake	16	A	Hopland to Lakeport	18 9
Mariposa	18	ABCDEF	Merced County line to El Portal	54 9
Humboldt	20	CD	Redwood Creek to Trinity County line	23 0
Trinity	20	AB	Weaverville to Grass Valley Creek	17 3
Trinity	20	F	Helena to 2½ miles east	2 5
Shasta	20	A	Tower House to 3.5 miles west	3 7
Santa Clara	22	A	San Felipe to San Benito County line	0 7
San Benito	22	B	3.2 miles east of Hollister to Santa Clara County line	4 1
Inyo	23	ABCD	Independence to Bishop	35 9
Inyo	23	F	Round Valley road to Mono County line	5 8
Mono	23	ABC	Inyo County line to McGee Creek bridge	16 9
Mono	23	FGHI	Deadman Creek to Dogtown	36 7
San Joaquin	24	A	Clements to Calaveras County line	4 3
Calaveras	24	AB	San Joaquin County line to San Andreas	20 0
Nevada	25	A		17 9
Yuba	25	A	Nevada City to Downieville	11 1
Sierra	25	A		17 4
Riverside	26	B	Beaumont to Banning	3 0
Imperial	26	A	Westmoreland to 4 miles west	3 9
Imperial	26	F	In Imperial	0 5
Imperial	27	B	Old County Well to Colorado River	20 2
Modoc	28	C	Alturas to Nevada State line—Portions	12 0
Lassen	29	BC	Coppervale to Janesville	27 6
Santa Clara	32	A	5 miles east of Gilroy to San Felipe	4 5
Santa Clara	32	BC	San Felipe to Merced County line	16 8
Merced	32	A	Santa Clara County line to 3.4 miles east	3 4
San Luis Obispo	33	BC	Estrella River to Kern County line	21 2
Kern	33	A	San Luis Obispo County line to Junction Pumping Station	15 5
Sacramento	34	AB		8 5
Amador	34	AB	Clay to Jackson	16 7
Placer	37	ABC		25 0
Placer	37	G	Auburn to Gold Run	0 9
Nevada	37	BC	Soda Springs to Summit—Portions	6 0
Nevada	38	A	Soda Springs to Donner Lake—Portions	7 3
San Bernardino	43		Truckee to Boca	13 1
Glenn	45	AB	End of county pavement to Big Bear Lake—Portions	12 5
Siskiyou	46	D	Willows to 3 miles south of Glenn	0 5
Butte	47	A	Rogers Ranch to Route 3—Portions	3 3
Mendocino	48	C	Glenn County Line to 2½ miles west of Chico—Portions	12 0
Napa	49	A	Flynn Creek to Navarro River	9 2
Sonoma	51	B	1½ miles west of Calistoga to Lake County line	7 2
Marin	52	A	Beltane to Schellville—Portions	3 5
Sacramento	53	A	Belvedere Crossing to 0.3 miles east of Alto	0 8
Amador	54	A	Isleton to Solano County line—Portions	1 6
San Francisco	55	A	Central House to Drytown	2 2
San Mateo	55	ABC	Sloat boulevard to La Honda road	31 2
Santa Barbara	57	B	Buckhorn Creek to 2d Cuyama River crossing	14 8
Kern	57	G	Kern River to Democrat Springs	8 4
Ventura	60	A	Debo to Los Angeles County line—Portions	13 0
Los Angeles	60	A	Ventura County line to 0.5 miles south	0 5
Orange	60	A	At Newport Beach	0 6
Orange	60	B	Newport Beach to Corona Del Mar	3 8
Orange	60	B	Through Laguna Beach	1 1
Total				1,088 0



Plate LXXXIX. State Highway in Shasta County.

APPENDIX O

APPORTIONMENT OF MOTOR VEHICLE RECEIPTS
AND GAS TAX

- (a) Yearly Registration of Motor Vehicles in California.
 - (b) County Apportionment of Motor Vehicle Fees and Fuel Tax,
January 1, 1914, to July 31, 1924, inclusive.
 - (c) Apportionment of Motor Vehicle Receipts from August 1,
1922, to January 31, 1923, inclusive.
 - (d) Apportionment of Motor Vehicle Receipts from February 1,
1923, to July 31, 1923, inclusive.
 - (e) Apportionment of Motor Vehicle Receipts from August 1,
1923, to January 31, 1924, inclusive.
 - (f) Apportionment of Motor Vehicle Fees from February 1,
1924, to July 31, 1924, inclusive.
 - (g) Motor Vehicle Fuel Tax Apportionment.
-
-

**STATEMENT OF REGISTRATION BY YEARS, OF MOTOR VEHICLES IN THE STATE OF CALIFORNIA FROM
THE RECORDS OF THE MOTOR VEHICLE DEPARTMENT.**

Year	Autos and trucks (including exemptions)			Trailers	Motor- cycles	Non- residents	Dealers
	Total	Yearly increase	Per cent increase over previous year				
Previous to 1907.....	10,020						
1907.....	14,051	4,031	40.2				
1908.....	19,561	5,510	39.2				
1909.....	28,633	9,072	46.3				
1910.....	44,122	15,488	54.0				
1911.....	60,779	16,657	37.7				
1912.....	91,194	30,415	50.0				
1913.....	119,716	28,522	31.2				
1914.....	123,516	3,800	3.17		24,709		
1915.....	163,795	40,279	32.6		26,401		
1916.....	235,440	71,645	43.7		30,999		
1917.....	310,916	75,476	32.0		30,417		
1918.....	370,800	59,884	19.3	674	25,973		
1919.....	493,463	112,364	30.3	1,674	28,028		
1920.....	583,623	100,459	20.8	2,300	20,564	13,000	
1921.....	691,344	107,721	18.4	3,828	18,582	22,923	10,445
1922.....	875,970	184,626	26.7	4,861	16,301	28,780	2,731
1923.....	1,118,746	242,776	27.7	5,808	14,694	69,276	2,967
1924 to Sept. 30.....	1,273,709	154,963	13.9	17,086	11,644	32,921	2,902
Average.....			31.5				

MOTOR VEHICLE DEPARTMENT AND STATE CONTROLLER OF CALIFORNIA.

[illegible]

% increase of 1924 amortization plus fuel for 1 = 76.28 over 1923.

* Prof Tax apportionment: for period Oct. 1, 1923 to Sep. 30, 1924.

* Fuel Tax apportionment for period Oct. 1, 1923 to Sept. 30, 1924.

COMM-ANNUAL STATEMENT OF RECEIPTS FROM THE PUBLIC AUCTION, 1922 TO JAN. 31, 1923 INCL.

[illegible]

STATE MOTOR VEHICLE DEPARTMENT OF CALIFORNIA

[illegible]

STATE MOTOR VEHICLE DEPARTMENT OF CALIFORNIA

APPORTIONMENT OF MOTOR VEHICLE FEES FOR THE PERIOD FEB. 1st., 1924 to JULY 31st., 1924 INCL. VEHICLE ACT OF 1924*

COUNTY	AUTOS	TRUCKS SOLID TIRES	TRUCKS PNEUM. TIRES	MOTOR CYCLES	TRAILERS	TOTAL	APPORTIONED TO COUNTIES 2,054,724.2	SALARIES PAID TRAFFIC OFFICERS	BALANCE TO COUNTIES
Alameda	2,211	1,534	4,472	1,189	439	8,841	172,270.13		172,270.13
Albany	1,300	51	3.7	10	4	1,378	26,224.84		26,224.84
Alameda	1,300	51	3.7	10	4	1,378	26,224.84		26,224.84
Butte	8,254	276	1,341	73	246	10,142	20,835.01		20,835.01
Calaveras	1,094	54	210	7	19	1,382	2,639.63		2,639.63
Colusa	2,999	110	303	20	71	3,521	7,234.68	1,470.50	5,764.16
Contra Costa	11,030	349	1,444	211	92	13,134	26,986.75		26,986.75
Del Norte	1,769	41	91	3	5	1,908.84	3,826.19		3,826.19
El Dorado	1,473	87	374	8	1	2,053	4,012.89	663.75	3,349.12
Presno	39,421	1,538	4,164	347	1,124	47,184	96,370.62	3,597.60	92,773.02
Glenn	2,914	110	303	20	71	3,521	7,234.68	984.00	6,250.68
Humboldt	9,427	355	1,102	39	189	11,047	22,684.16	1,746.07	20,938.09
Imperial	11,291	320	2,073	30	138	13,854	28,466.15	1,309.42	27,156.73
Inyo	1,717	34	260	7	13	2,031	4,173.14		4,173.14
Kern	19,923	696	2,491	163	425	23,677	48,663.81	8,400.39	40,263.44
Kings	5,676	190	912	34	356	7,368	15,199.21	3,704.56	11,494.65
Laurel	1,473	93	256	7	10	1,839	3,779.64	593.04	3,186.60
Lassen	2,160	41	222	12	13	2,328	4,694.34	1,310.75	3,383.59
Los Angeles	422,343	14,723	43,723	3,559	3,781	484,133	1,015,713.87	962.50	1,015,713.37
Yuba	3,446	138	325	27	88	4,116	8,427.24	3,955.25	4,471.99
Marietta	5,246	227	1,037	65	19	6,594	13,540.85	4,804.00	8,736.85
Mariposa	476	25	153	1	1	652	1,347.90		1,347.90
Mendocino	4,559	264	720	29	11	5,563	11,471.53	962.50	10,509.03
Merrill	6,604	16	1,092	42	370	8,352	17,183.46	6,032.66	11,150.80
Modoc	1,194	16	127	3	9	1,349	2,771.82		2,771.82
Monterey	199	1	29	2	228	458.48	924.48		924.48
Napa	6,820	261	1,156	51	107	8,445	17,352.15		17,352.15
Nevada	4,207	244	752	54	57	5,414	11,124.28	760.00	10,364.28
Orange	1,723	55	250	17	11	2,156	4,425.99	1,684.30	2,741.69
Orleans	29,416	107	3,051	20	722	34,103	70,072.26	8,507.58	61,564.68
Pacifica	4,672	234	1,087	51	72	6,306	12,957.09	1,412.90	11,544.19
Plumas	1,052	45	185	5	9	1,296	2,662.92		2,662.92
Sierraville	14,364	325	2,144	158	509	17,500	35,963.84	5,173.04	30,790.80
Sacramento	24,395	1,182	4,319	376	435	29,723	60,127.23	4,476.06	55,651.17
San Benito	2,463	107	382	36	45	3,048	6,262.60	2,369.95	3,892.65
San Bernardino	22,894	557	2,820	342	415	27,028	55,535.09	8,494.93	47,040.16
San Diego	34,196	977	4,870	689	313	41,047	84,346.26	9,464.43	74,881.83
San Francisco	77,490	5,140	11,845	1,232	338	90,045	186,969.97		186,969.97
San Joaquin	21,228	871	3,416	476	476	26,467	53,983.77		53,983.77
San Luis Obispo	5,202	147	673	41	41	7,403	15,211.12	87.12	15,124.00
San Mateo	9,032	496	1,433	142	82	11,185	22,982.09	7,609.98	15,372.11
Santa Barbara	11,860	279	1,831	113	95	14,178	29,131.86	6,439.96	22,691.90
Santa Clara	27,825	1,226	3,603	421	719	33,818	69,486.66	4,037.00	65,449.66
Santa Cruz	7,445	361	1,364	77	51	9,298	19,104.83		19,104.83
Shasta	3,407	196	669	27	38	4,277	8,788.06	829.04	7,959.02
Sierra	379	7	66	4	3	455	943.10		943.10
Siskiyou	4,562	153	650	23	19	5,386	11,066.74	1,626.66	9,440.08
Solano	6,807	275	1,135	92	74	8,577	17,212.42	3,480.84	13,731.58
Sonoma	14,549	760	3,447	147	186	19,109	39,267.72	4,863.98	34,403.74
Stanislaus	14,149	401	2,043	184	682	17,459	36,873.43	4,892.30	30,981.13
Sutter	3,001	220	692	21	66	4,000	8,216.90	1,246.39	6,970.51
Tehama	3,125	99	546	23	121	3,924	8,054.22	1,422.60	6,631.62
Trinity	1,111	11	91	1	368	1,581	3,177.76		3,177.76
Tulare	17,984	674	2,427	126	963	22,194	45,602.55	4,040.63	41,561.92
Tuolumne	2,031	52	281	15	17	2,403	4,937.50	525.04	4,412.46
Yuba	8,436	236	1,388	59	289	10,408	21,389.57	6,975.16	14,414.41
Yolo	4,986	274	1,044	61	175	6,540	13,437.90	2,184.00	11,253.90
Total	2,839	125	508	17	46	3,635	7,466.92	1,031.34	6,435.58
Totals	1,036,713	39,358	133,011	10,975	14,522	1,234,579	25,536,719.35	\$139,990.65	\$2,396,728.70
Total income Motor Vehicle Fees						\$5,968,751.42	One-Half to Counties		\$2,984,375.71
Less Expenses, Estimated at 15%						\$895,312.72	One-Half to State		\$447,656.36
						\$4,073,438.70			

Registration Fee Reduced effective Feb. 1, 1924 under Vehicle Act Approved May 30, 1924

STATE CONTROLLER OF CALIFORNIA

MOTOR VEHICLE FUEL TAX APPORTIONMENT						
COUNTY	REGISTRATIONS 1923-FEB. 1 TO DEC. 31, INCL.	APPORTIONED DEC. 31, 1923.	REGISTRATIONS 1924-JAN. 1 MAR. 31, INCL.	APPORTIONED MARCH 31, 1924.	REGISTRATIONS 1924-FEB. 1 SEP. 30, INCL.	APPORTIONED SEPT. 30, 1924.
Alameda	74,651	\$ 93,254.28	75,405	\$ 94,538.38	86,928	\$ 223,469.38
Alpine	34	42.47	43	42	142	107.97
Amador	1,394	1,741.39	1,367	1,713.86	1,629	4,187.74
Butte	9,361	11,681.30	8,885	11,139.49	10,545	49,929.26
Calaveras	1,306	1,631.46	1,183	1,485.18	1,446	6,837.07
Colusa	3,281	4,098.63	3,086	3,831.43	3,674	17,374.96
Contra Costa	11,841	14,991.82	11,654	14,611.10	13,653	54,448.66
Del Norte	766	856.85	743	831.53	1,004	4,469.44
El Dorado	1,730	2,161.12	1,708	2,141.39	2,030	9,521.11
Fresno	47,946	59,694.31	43,106	54,043.78	48,863	239,552.21
Glenn	3,501	4,373.46	3,120	3,911.67	3,800	18,033.95
Humboldt	9,547	11,926.15	9,049	11,342.11	11,477	52,775.66
Imperial	11,519	14,389.57	10,769	13,536.62	14,442	65,596.98
Inyo	1,854	2,365.95	1,648	2,066.17	2,108	9,801.28
Kern	23,116	28,679.08	20,410	25,568.67	24,761	117,967.63
Kings	7,278	9,091.70	6,592	8,264.66	7,569	36,865.71
Lake	1,598	1,996.23	1,549	1,942.04	1,538	8,894.66
Lassen	2,312	2,761.24	1,894	2,374.69	2,773	12,009.42
Los Angeles	428,016	534,679.04	446,630	569,846.07	512,374	2,411,806.03
Madera	3,950	4,934.35	3,751	4,702.78	4,308	20,711.68
Martin	5,634	7,036.01	5,656	7,091.16	6,844	31,723.32
Mariposa	582	727.04	578	724.66	678	3,143.66
Mendocino	4,828	6,136.07	4,588	5,733.17	5,763	26,775.42
Merced	7,978	9,956.14	7,394	9,270.17	8,730	41,678.68
Modoc	1,244	1,584.01	1,085	1,360.31	1,423	6,572.49
Monro	156	197.37	185	231.94	241	1,048.86
Monterey	7,504	9,374.02	7,253	9,093.39	8,610	41,115.64
Mupa	4,700	5,835.54	4,769	5,978.09	5,628	26,656.76
Nevada	828	2,363.54	1,776	2,226.65	2,811	10,271.22
Orange	33,051	41,287.42	30,610	38,627.78	35,305	175,418.14
Placer	5,598	6,995.04	5,476	6,865.49	6,563	30,731.72
Plumas	776	944.14	537	1,174.76	1,331	9,951.97
Plumas	15,707	19,621.24	14,802	18,636.16	16,814	85,358.97
Sacramento	27,443	34,261.89	25,885	33,835.22	32,130	150,712.02
San Benito	2,882	3,600.20	2,786	3,450.31	3,166	18,194.48
San Bernardino	24,195	30,224.48	23,528	29,498.03	28,183	132,173.71
San Diego	36,221	45,259.89	36,669	45,973.45	42,754	231,142.61
San Francisco	69,172	111,353.97	68,100	106,693.41	99,718	474,436.84
San Joaquin	24,588	31,177.62	23,291	29,125.67	27,400	130,741.61
San Luis Obispo	7,268	9,079.21	6,573	8,249.37	7,769	37,299.67
San Mateo	9,290	11,605.10	9,823	12,315.50	11,632	53,823.46
Santa Barbara	13,700	17,114.09	12,341	15,472.43	14,769	70,553.60
Santa Clara	31,399	39,173.77	30,255	37,913.95	33,143	167,449.28
Santa Cruz	6,878	10,716.32	6,283	10,384.74	8,438	45,811.03
Shasta	3,732	4,662.03	3,530	4,425.71	4,451	20,530.11
Sierra	376	472.20	325	407.47	482	2,118.77
Siskiyou	4,570	5,708.86	4,216	5,255.77	5,633	25,475.61
Sonoma	7,725	9,610.10	7,255	9,090.90	8,728	41,183.43
Stanislaus	17,795	21,938.50	16,970	21,276.50	19,750	94,006.64
Stearns	16,756	20,931.65	15,651	19,623.31	18,175	87,277.18
Sutter	4,735	4,665.77	3,627	4,507.32	4,154	19,691.95
Tahama	3,478	4,444.73	3,377	4,233.89	4,066	19,032.82
Trinity	346	436.22	320	401.20	427	1,879.71
Tulare	21,936	27,390.03	20,136	25,244.03	22,872	111,432.11
Tuolumne	2,126	2,655.80	2,064	2,567.72	2,507	11,668.37
Yuba	9,987	12,475.79	9,809	11,169.58	10,858	51,556.48
Yolo	6,067	7,678.92	5,789	7,297.91	6,700	35,317.87
Yuba	3,443	4,301.00	3,190	3,992.44	3,778	18,012.70
Totals	1,112,115	\$1,389,297.80	1,098,659	\$1,377,682.23	1,252,471	\$3,286,129.73
		Registration	Total	Average Tax	Collection to Sept. 30, 1924	\$13,068,168.15
			Apportioned	per Vehicle	Less Refunds made	840,022.64
Feb. 1. to Dec. 31, 1923	1,112,115	2,778,515.60	2,4584			
Jan. 1. to Mar. 31, 1924	1,098,859	2,715,370.46	2,5074			\$12,226,145.51
Feb. 1. to Sept. 30, 1924	1,262,171	6,992,229.45	5,3414		Less Held for Refunds	100,000.00
Totals	1,195,024*	\$12,126,145.51	10,1472		Balance apportioned 1/2 to Counties 1/2 to State	\$12,126,145.51
Weighted Average.						6,063,072.75

APPENDIX P

WIDENING AND THICKENING OF STATE HIGHWAYS

WIDENING AND THICKENING WORK COMPLETED OR UNDER CONSTRUCTION JUNE 30, 1924

[illegible]

* includes widening roadway.



Plate XC. Tioga Lake, near Tioga Pass, on State Highway in Mono County.



Plate XCI. State Highway in Mono County, Rock Creek Canyon.

APPENDIX Q
CONTRACT STATISTICS

- (a) Completed Contracts—June 30, 1924
 - (b) Incomplete Contracts—June 30, 1924
-
-

COMPLETED CONTRACTS, JUNE 30, 1924

CONTRACT NUMBER	DIV.	COUNTY	RTS. SEC.	FRONT	TO	LENGTH (Feet)	DATE ACQ.	CONTRACTOR	RES. SAGINAW	TYPE OF WORK	CONSTRUCTION COST.	AUXIL. COST.	TOTAL
D-10	IV	Alameda	A	Greenfield Boundary	Livermore	4.97	8-11-14	Jarrett Bros., Co.	D. Green	10 ft. Concrete Base	70.145	2.531	55.399
D-11	IV	"	A	Alameda Boundary	Greenfield	7.12	7-12-17	Bates, Portland & Ayer	O. E. Boyd	10 ft. Concrete Base	39.439	4.662	53.631
D-12	IV	"	A	Alameda Boundary	Greenfield	0.59	8-24-22	United Pacific Co.	A. E. Saxe	10 ft. Concrete Base	215.073	11.240	236.353
D-13	IV	"	A	Alameda Boundary	Greenfield	1.54	8-4-10	Day Labor	D. Green	10 ft. Concrete Base	6.223	0.624	6.839
D-14	IV	"	A	Alameda Boundary	Greenfield	2.24	8-12-20	Day Labor	D. Green	10 ft. Concrete Base	30.190	2.06	32.451
D-15	IV	"	A	Alameda Boundary	Greenfield	1.08	8-9-22	Day Labor	D. Green	10 ft. Concrete Base	3.580	0.6	4.180
D-16	IV	"	A	Alameda Boundary	Greenfield	1.82	12-5-22	Day Labor	D. Green	10 ft. Concrete Base	6.628	4.415	11.043
D-17	IV	"	A	Alameda Boundary	Greenfield	3.74	8-22-17	Bates, Portland & Ayer	O. E. Boyd	10 ft. Concrete Base	42.239	54.790	97.029
D-18	IV	"	A	Alameda Boundary	Greenfield	3.12	8-22-17	Bates, Portland & Ayer	O. E. Boyd	10 ft. Concrete Base	40.652	43.276	83.928
D-19	IV	"	A	Alameda Boundary	Greenfield	0.30	7-15-19	Day Labor	D. Green	10 ft. Concrete Base	1.63	0.770	2.403
D-20	IV	"	A	Alameda Boundary	Greenfield	0.71	11-15-14	Day Labor	D. Green	10 ft. Concrete Base	84.283	2.088	86.351
D-21	IV	"	A	Alameda Boundary	Greenfield	0.96	8-14-19	Day Labor	O. P. George	10 ft. Surfacing	1.36	47	1.193
D-22	IV	"	A	Alameda Boundary	Greenfield	0.30	10-24-21	Day Labor	J. H. Kratzer	Paving Surfacing	1.84	3.55	5.391
D-23	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-24	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-25	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-26	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-27	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-28	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-29	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-30	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-31	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-32	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-33	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-34	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-35	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-36	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-37	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-38	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-39	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-40	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-41	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-42	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-43	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-44	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-45	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-46	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-47	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-48	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-49	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-50	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-51	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-52	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-53	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-54	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-55	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-56	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-57	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-58	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-59	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-60	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-61	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-62	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-63	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-64	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-65	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-66	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-67	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-68	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-69	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-70	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-71	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-72	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-73	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-74	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-75	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-76	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-77	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-78	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-79	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-80	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-81	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-82	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-83	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-84	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-85	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-86	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-87	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-88	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-89	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-90	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-91	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-92	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-93	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-94	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-95	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-96	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-97	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-98	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-99	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-100	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-101	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-102	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-103	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-104	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-105	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-106	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-107	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-108	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-109	IV	"	A	Alameda Boundary	Greenfield	0.66	8-14-19	Day Labor	J. H. Kratzer	Paving Surfacing	69.642	3.211	72.853
D-110	IV	"	A	Alameda Boundary	Greenfield								

COMPLETED CONTRACTS, JUNE 30, 1924

[illegible]

[illegible]

COMPLETED CONTRACTS, JUNE 30, 1924

[illegible]

COMPLETED CONTRACTS, JUNE 30, 1924

REPORT NO.	DIV.	COUNTY	HTS. SEC.	FRON	TO	CONTRACTOR	ISS. ENGINEER	TYPE OF WORK	CONSTRUCTION COST	TOTAL
160	IV	Maricopa	A	Northerly Boundary	Calliente Creek	H. B. Marjole, Jr.	L. C. Winkelman, Jr.	Grading	22,883	89,668
208	IV	"	A	Northerly Boundary	San Rafael Creek	Remond J. Treacy	J. J. Brown	10 ft. Concrete Base	367,424	367,424
D-236	IV	"	A	Sta. 247+35	Calliente Creek	Day Labor	R. E. Winkelman	Reinforcing Slides	3,566	3,566
D-237	IV	"	A	Sta. 248+65	Calliente Creek	Day Labor	R. E. Winkelman	Reinforcing Slides	197	197
D-360	IV	"	A	At Northerly City Limits Near	Maricopa	Day Labor	J. B. Frazier	Reinfort. Conc. Soss	669	627
D-173	IV	"	B	Leopardo	Susacuito	O'Brien Bros.	Clay Anderson	Grading	70,071	75,710
D-376	IV	"	B	Leopardo	Susacuito	Maricopa Co.	L. M. Atkinson	10 ft. Concrete Pave.	5,149	60,604
D-377	IV	"	B	Leopardo	Susacuito	Maricopa Co.	L. M. Atkinson	10 ft. Concrete Pave.	1,553	62,157
D-378	IV	"	B	Leopardo	Susacuito	Day Labor	S. B. Bogley	Grading	1,064	63,221
D-380	IV	"	B	Leopardo	Susacuito	Day Labor	R. E. Winkelman	18 ft. Concrete Pave.	1,971	65,192
D-390	IV	"	B	Thru San Antonio	Susacuito	Day Labor	J. H. Kretzer	Concrete Bridges	19,933	86,03
D-391	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	40,821	126,853
D-392	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,706	128,559
D-393	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	130,064
D-394	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	131,469
D-395	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	132,874
D-396	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	134,279
D-397	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	135,684
D-398	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	137,089
D-399	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	138,494
D-400	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	139,899
D-401	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	141,304
D-402	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	142,709
D-403	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	144,114
D-404	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	145,519
D-405	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	146,924
D-406	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	148,329
D-407	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	149,734
D-408	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	151,139
D-409	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	152,544
D-410	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	153,949
D-411	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	155,354
D-412	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	156,759
D-413	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	158,164
D-414	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	159,569
D-415	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	160,974
D-416	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	162,379
D-417	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	163,784
D-418	IV	"	B	Northerly Creek & Sycamore Slough	Susacuito	Day Labor	R. E. Winkelman	Concrete Bridges	1,405	165,189
D-419	IV	"	B	Norther						

COMPLETED CONTRACTS, JUNE 30, 1924

[illegible]

CONTRACT NUMBER	DIV.	COUNTY	SEC.	FROM	TO	LENGTH (+/-)	CONTRACT DATE	CONTRACTOR	DES. ENGINEER	TYPE OF WORK	CONSTRUCTION 1937	COMPL. PERCENT.	TOTAL
D-139	V	San Luis Obispo	2	Arroyo Grande	San Luis Obispo	0.19	6-19-17	Day Labor	B. G. Evans	10 ft. Concrete Base	753		753
D-140	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-151	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-152	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-153	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-154	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-155	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-156	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-157	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-158	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-159	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-160	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-161	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-162	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-163	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-164	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-165	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-166	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-167	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-168	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-169	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-170	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-171	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-172	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-173	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-174	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-175	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-176	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-177	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-178	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-179	V	"	2	Arroyo Grande	"	11.90	1-9-24	Day Labor	B. G. Evans	10 ft. Concrete Base	241,336	9.36	241,336
D-180	V	"	2	Arroyo Grande	"	11.90	1-9						

COMPLETED CONTRACTS: JUNE 30, 19

[illegible]

[illegible]

COMPLETED CONTRACTS, JUNE 30, 1924

CONTRACT NUMBER	DIV.	COUNTY	FROM	TO	ACRES (W/LS)	COMMIT DATE	CONTRACTOR	RES. ENGINEER	TYPE OF WORK	CONSTRUCTION COST	CONST. COST	TOTAL
415	11	Shastya	Gravel	Yreka	17.61	12-27-22	H. H. Dams Constr. Co.	R. A. Trapp	Gravel & Gravel Surf.	192,038	15,713	207,751
D-169	11	"	At Yreka & Greenhorn Rk. Bridges	"	10.61	12-27-22	Day Labor	"	Grading Approaches	2,240	57	2,297
D-166	11	"	Hornbrook	Gravel	18.63	5-25-14	W. H. Taylor	H. H. Taylor	Grading	185,154	10,700	195,854
118	11	"	Hornbrook	Gravel	16.32	12-22-14	W. H. Taylor	S. H. Lenden	Grading	146,656	23,439	170,138
D-99	11	"	Yreka	Oregon Line	25	3-16-16	Day Labor	H. H. Taylor	Gravel Surface	3,129	35	3,164
D-152	11	Siskiyou	Gravel	4-17-17	4.50	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	42,132	7,922	50,054
D-271	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
114	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-60	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-126	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-364	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-411	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-270	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-183	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-439	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-212	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-480	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-319	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-411	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-552	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-314	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-423	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-408	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-12	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-22	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-88	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-405	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-129	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-367	11	"	Gravel	2-17-1						686		686
D-435	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-158	11	"	Gravel	2-17-17	9.95	8-3-17	Day Labor	H. H. Taylor	Gravel Surface	95,013	7,922	102,935
D-125	11	"	Gravel	2-17-17	9.95	8						

INCOMPLETE CONTRACTS, JUNE 30, 1924

CONTRACT NUMBER	DIV.	COUNTY	TAX.	SEC.	PLAN	TO	LENGTH (MILES)	CONTRACT DATE	CONTRACTOR	DES. ENGINEER	TYPE OF WORK	CONSTRUCTION NUMBER	EXPIRATION DATE TO JUNE 30, 1924
M-55	V	Alameda	34	A	A	Greenville	4.33	4-11-24	A. A. Humphreys	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-56	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-57	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-58	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-59	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-60	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-61	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-62	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-63	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-64	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-65	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-66	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-67	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-68	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-69	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-70	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-71	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-72	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-73	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-74	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-75	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-76	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-77	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-78	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-79	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-80	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-81	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-82	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-83	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-84	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-85	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-86	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-87	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386
M-88	V	Alameda	34	A	A	Alameda	4.33	4-11-24	Day Labor	H. C. Fogarty	Construct Guard Rail	1,386	1,386

INCOMPLETE CONTRACTS, JUNE 30, 1924

CONTRACT NUMBER	DIV.	COUNTY	INT.	SEC.	FROM	TO	LENGTH (MILES)	CONTRACT DATE	CONTRACTOR	RES. ENGINEERS	TYPE OF WORK	CONSTRUCTION COST.	AMOUNT PAID TO JUNE 30, 1924
M-50	I	(Sacramento)	4	A, D	Dry Creek Bridge			6-11-24	M. B. White	A. J. Mathon	Floor Repair-Painting	54,536	
M-56	V	San Joaquin	67	A	1 1/2 M. S. San Benito R.	Pajaro Riv. Bridge	3.04	9-12-23	Granite Const. Co.	M. W. Jones	20 ft. Asph. Mac.	2,034	2,034
M-57	VIII	San Benito	31	A, P	Arroyo San Juan Creek	Barstow	36.60	6-19-24	Roons & Galetti	M. F. Smith	Ramp Conc. Bridge		
M-58	VIII	San Bernardino	56	B	Borwick	Needles		3-5-24	Day Labor	J. E. Stanton	Road Improvement	124,126	124,126
M-59	VII	San Diego	62	A, B	Stout Boulevard	Donnell	162.0	12-10-23	Day Labor	R. B. Byrnes	Gravel Surface	11,648	11,648
M-30	I	(Sacramento)	4	D, A	See M-50 I-Sec-32-4-4, D								
M-331	V	(San Luis Obispo)	66	A	See Cont. 331 F-Mon-S10-56-A								
M-49	IV	(San Mateo)	2	B, A	Redwood City	Southerly Boundary	3.46	6-11-24	Freeman & Whiting	B. J. Brown	Mac. Shiders, & A.C. Surf.		
M-563	IV	(San Francisco)	55	B, A	See Cont. D-563 IF-SF-SM-55-B, A								
M-439	IV	San Mateo	56	C	Holmes Bay Road	La Honda Road	12.92	2-5-24	J. F. Holland	Geo. W. Jones	Mac. Shiders, & A. C. Surf.	89,049	95,025
M-437	IV	San Mateo	56	B, C	Arroyo Cador Cr. & N. Fork Pacheco Cr.	At Clay Cr. Clear Cr. & China Gulch	2-20-24	2-20-24	John Simpson Co.	G. W. Thompson	2 Rein. Conc. Bridge	35,349	41,834
M-51	II	Shasta	3	B	Reading	Bayla	9.80	12-10-23	M. A. Ehr & Son, Inc.	B. H. Henry	20 ft. Conc. Bridge	17,292	18,799
M-431	II	"	3	B, C	Bayla	Bayla Creek	9.80	12-10-23	Nevada Contracting Co.	M. W. Jones	Gravel & Grav. Surf.	155,315	165,705
M-37	II	"	3	A	Southerly Boundary	Union House	9.20	1-5-24	Day Labor	M. J. Bassett	Gravel & Grav. Surf.	185,882	206,422
M-39	II	Siskiyou	3	A	Hornbrook	Yreka	11.94	6-22-23	(Calverly & Covert)	B. J. Bassett	Gravel & Grav. Surf.	185,882	206,422
M-32	II	"	3	C	See Cont. 32 M-Mon-Sm-8-4								
M-33	II	"	3	C	See Cont. 33 M-Mon-Sm-8-4								
M-34	II	Solano	7	B, D	Green Line	Green Line	14.20	12-5-23	Dorn & Peter	R. A. Peterson	Gravel & Grav. Surf.	185,882	206,422
M-44	II	Havre	9	B, D	Rockville	Rockville	3.96	6-19-24	Thibault Percival & Cress	H. O. Heritt	Gravel & Grav. Surf.	185,882	206,422
M-43	IV	Sonoma	31	B	Bellevue	Bellevue	11.50	5-23-24	Perce & Curran	H. O. Heritt	Gravel & Grav. Surf.	185,882	206,422
M-46	II	Sonoma-Marin	8	A	See M-46 I-Mon-Sm-8-4								
M-45	II	Thames-Lumas	29	B, C, A	See D-45 I-Mon-Sm-8-4								
M-48	II	Trinity	20	A	See D-48 I-Mon-Sm-8-4								
M-530	II	Trinity	20	A	See D-530 I-Mon-Sm-8-4								
M-354	III	Ventura	20	D, P	Burnt Ranch	San Jose City	53.50	2-17-24	Freeman Labor	M. W. Jones	Gravel & Grav. Surf.	185,882	206,422
M-355	III	Ventura	20	D, P	See Cont. 355 I-Mon-Sm-8-4								
M-414	III	Ventura	20	D, P	See Cont. 414 I-Mon-Sm-8-4								
M-30	III	Various	60	A	See Cont. 4 M-Mon-Sm-8-4								

APPENDIX R

AVERAGE CONTRACT PRICES

1912 to June 30, 1924

AVERAGE CONTRACT PRICES, 1912-1916 INCLUSIVE.

Year	Grading ¹ (per cu. yd.)	Concrete, including all materials (per cu. yd.)	Sand, delivered (per ton)	Broken stone and gravel, delivered (per ton)	Cement, delivered (per bbl.)	Concrete, ² exclusive of materials (per cu. yd.)
1912.....	\$0 39	\$5 82	4	4	\$1 61	4
1913.....	46	5 91	\$0 56	\$0 58	1 65	\$2 56
1914.....	51	6 75	54	85	1 70	3 03
1915.....	45	6 26	58	76	1 74	2 84
1916.....	37	6 37	60	76	1 80	2 90
Average ³	\$0 49	\$6 35	\$0 56	\$0 78	\$1 70	\$2 92

AVERAGE CONTRACT PRICES, 1917 AND 1918.

Year	Grading ¹ (per cu. yd.)	Concrete, including all materials (per cu. yd.)	Sand, delivered (per ton)	Broken stone and gravel, delivered (per ton)	Cement, delivered (per bbl.)	Concrete, ² exclusive of material (per cu. yd.)
1917.....	\$0 73	\$8 03	\$0 66	\$0 86	\$1 80	\$4 17
1918.....	78	10 51	1 05	1 28	2 20	5 53
Average ³	\$0 74	\$8 67	\$0 76	\$0 96	\$1 90	\$4 51

AVERAGE CONTRACT PRICES, 1919 AND 1920 (TO JUNE 30, 1920).

Year	Grading ¹ (per cu. yd.)	Concrete, including all materials (per cu. yd.)	Sand, delivered (per ton)	Broken stone and gravel, delivered (per ton)	Cement, delivered (per bbl.)	Concrete, ² exclusive of materials (per cu. yd.)
1919.....	\$0 96	\$13 08	\$1 10	\$1 33	\$2 64	\$6 37
1920 ³	1 10	16 25	1 23	1 41	2 68	7 64
Average ³	\$1 01	\$14 82	\$1 17	\$1 37	\$2 66	\$7 00

AVERAGE CONTRACT PRICES, 1921 AND 1922

(Costs are from June 30, 1920, to June 30, 1921, and June 30, 1921, to June 30, 1922.)

Year	Grading ¹ (per cu. yd.)	Concrete, including all materials (per cu. yd.)	Sand, delivered (per ton)	Broken stone and gravel, delivered (per ton)	Cement, delivered (per bbl.)	Concrete, ² exclusive of materials (per cu. yd.)
1921.....	\$0 94	\$17 34	\$1 74	\$2 09	\$3 39	\$7 97½
1922.....	71	14 29	1 47	1 77	3 10	5 01
Average ³	\$0 78	\$15 75	\$1 63	\$1 94	\$3 23	\$6 96

AVERAGE CONTRACT PRICES, 1923 AND 1924

(Costs are from June 30, 1922, to June 30, 1923, and from June 30, 1923, to June 30, 1924.)

Year	Grading ¹ (per cu. yd.)	Concrete, including all materials (per cu. yd.)	Sand, delivered (per ton)	Broken stone and gravel, delivered (per ton)	Cement, delivered (per bbl.)	Concrete, ² exclusive of materials (per cu. yd.)
1923.....	\$0 74	\$13 18	\$1 31	\$1 80	\$2 96	\$5 16
1924.....	75	13 49				
Average ³	\$0 74	\$13 40	\$1 31	\$1 80	\$2 96	\$5 16

¹Includes all classifications, except that structure excavation and preparation of subgrade are not included in the 1924 average. These items were bid on separately from the grading.²Contractors bid upon this item in most cases prior to June 30, 1923, the State supplying all materials.³Only a six-month period, January 1, 1920, to June 30, 1920.⁴In 1912 contractors in all cases except one furnished concrete aggregates.⁵Weighted average.⁶In 1917 and 1918 the paving concrete was enriched from 1:2½:5 mixture to 1:2:4. In the prices stated allowance has been made for this change.⁷From June 30, 1923, to June 30, 1924, all materials were furnished by the contractors.

APPENDIX S

OFFICERS AND EMPLOYEES, CALIFORNIA
HIGHWAY COMMISSION

R. M. MORTON, State Highway Engineer.....	\$10,000 00
HARVEY M. TOY, Chairman, California Highway Commission.....	3,600 00
LOTIS EVERDING, Member.....	3,600 00
NELSON T. EDWARDS, Member.....	3,600 00

Name	Position	Division	Salary
Achtert, A.	Assistant Resident Engineer	VIII	\$200 00
Addison, Dorothy	Stenographer	Hdq.	90 00
Ager, A. F.	Draftsman	II	190 00
Ager, L. E.	Draftsman	II	135 00
Ainley, C. N.	Resident Engineer	VII	235 00
Ainsworth, Ruth M.	Clerk	I	100 00
Aldrich, L. W.	Draftsman	VIII	170 00
Aldrich, Winthrop	Assistant Resident Engineer	I	150 00+B
Allen, H. F.	Chief Draftsman	VII	250 00
Allen, Raymond	Assistant Resident Engineer	VII	180 00
Anderson, A. L.	Chief Clerk	VI	200 00
Anderson, E. S.	Superintendent of Equipment	VI	250 00
Anderson, Martha	Stenographer—Personnel Clerk	Hdq.	125 00
Anderson, R. J.	Clerk	Hdq.	125 00
Andrews, John	Clerk	Hdq.	100 00
Arthur, W. E.	Chainman	IV	85 00+B
Athey, Lala	Stenographer	VII	110 00
Avery, H. T.	Office Engineer	V	250 00
Babb, E. N.	Chief Clerk	II	200 00
Bachtold, H. J.	Draftsman	II	190 00
Backe, C. W.	Assistant Engineer	IV	250 00
Badger, R. S.	Assistant Maintenance Engineer	Hdq.	285 00
Baker, F. R.	Resident Engineer	III	235 00
Baker, H. E.	Draftsman	VI	150 00
Balsz, H. F.	Instrumentman	III	170 00
Baumgart, Josephine	Stenographer	Hdq.	125 00
Bannister, E. A.	Assistant Resident Engineer	I	150 00+B
Bannon, L. F.	Concrete Inspector	X	125 00
Barnes, Charlotte	Messenger	Hdq.	75 00
Barnes, R. P.	Asman	I	75 00+B
Barney, Mavee C.	Typist	V	3 00 day
Barney, W. E.	Draftsman	V	175 00
Baroni, I. N.	Rodman	II	100 00+B
Barrett, Fav	Stenographer	Hdq.	125 00
Bascom, W. S.	Draftsman	VII	200 00
Bass, A. M.	Draftsman	Hdq.	150 00
Bassett, E. J.	Assistant Engineer	II	265 00
Batham, L. A.	Chief Draftsman	IV	235 00
Battelle, George I.	Civil Engineer	Hdq.	200 00
Bauders, M. L.	Assistant Resident Engineer	VII	165 00
Bauer, Caroline L.	Stenographer	IV	120 00
Bean, K. C.	Chief of Party	VIII	235 00+B
Beardslee, Mrs. I.	Typist	III	90 00
Beattie, Homer M.	Draftsman	I	125 00+B
Beaughan, Mrs. S.	Draftsman	II	120 00
Becker, Elsie M.	Stenographer	VI	125 00
Bedford, T. A.	Division Engineer	I	400 00
Bedolfe, M. H.	Draftsman	IV	130 00
Bezer, B. W.	Accountant	Hdq.	170 00
Belford, R. E.	Draftsman	VI	200 00
Belknap, Fred R.	Instrumentman	VII	135 00+B
Bennett, Albert N.	Rodman	IV	100 00+B
Benson, O. G.	Draftsman	VI	80 hr.
Berch, R. P.	Draftsman	II	150 00
Bergman, R. A.	Chief Draftsman	VIII	235 00
Berneze, Theresa	Stenographer	X	100 00
Bertken, L. F.	Levelman	VI	110 00+B
Beuthel, R. L.	Office Engineer	VI	265 00
Beuthel, Walter	Junior Draftsman	VI	130 00
Bigelow, A. A.	Assistant Resident Engineer	II	110 00+B

NOTE.—The letter "B" indicates that board is furnished in addition to salary.

OFFICERS AND EMPLOYEES, CALIFORNIA HIGHWAY COMMISSION—Continued.

Name	Position	Division	Salary
Binckley, Basil A.	Chairman	VII	\$85 00+B
Binckley, E. W.	Chairman	IV	85 00+B
Bisby, Robert	Chairman	III	95 00+B
Bittke, Della	Clerk	VIII	110 00
Bittke, Edmund	Chairman	VIII	90 00+B
Blockley, Edward	Assistant Engineer	IV	250 00
Blood, C. R.	Civil Engineer	Hdq.	235 00
Blood, D. H.	Bookkeeper	Hdq.	150 00
Blotter, Wayne M.	Instrumentman	VII	130 00+B
Bork, Wm.	Civil Engineer	Hdq.	220 00
Borges, Ruth	Stenographer	Hdq.	125 00
Boling, Leon	Draftsman	II	135 00
Bollong, Lillian	Stenographer	VIII	100 00
Bolte, Meta	Stenographer	Hdq.	100 00
Booker, B. W.	Draftsman	I	225 00
Bosworth, A. P.	Civil Engineer	Hdq.	200 00
Boulton, Philip	Rodman	V	75 00+B
Bowden, H. N. T.	Junior Testing Engineer	Hdq.	170 00
Bowler, Marvin	Draftsman	VIII	150 00
Boyce, M. A.	Clerk	VIII	130 00
Braden, W. L.	Draftsman	VII	150 00
Bradley, W. J.	Equipment Clerk	VI	150 00
Brandon, Jack	Chairman	IV	135 00
Breunig, E. D.	Assistant Resident Engineer	II	140 00+B
Briggs, H. F.	Assistant Chief Draftsman	VI	230 00
Brinkerhoff, O. B.	Assistant Resident Engineer	IV	185 00
Brown, E. B.	Resident Engineer	V	250 00
Brown, Ernest J.	Resident Engineer	IV	200 00+B
Brown, Mrs. Gladys	Assistant Draftsman	III	110 00
Brown, Mrs. Mary	Stenographer	III	105 00
Brown, R.	Janitor	Hdq.	4 50 day
Brumette, Grace	Clerk	VII	125 00
Buckley, R. F.	Clerk	VI	175 00
Buckman, C. C.	Instrumentman	III	135 00+B
Bullivant, Earl J.	Chairman	IV	100 00+B
Bunting, Thos.	Draftsman	II	150 00
Burnett, C. G.	Chief of Party	V	195 00+B
Burns, Georgina	Clerk	IV	100 00
Burrell, B. H.	Resident Engineer	Hdq.	235 00
Busby, Forrest N.	Laboratory Assistant	Hdq.	135 00
Bustrack, L.	Chairman	VI	65 00+B
Butler, Frank A.	Blueprinter	Hdq.	105 00
Butler, Frank J.	Blueprinter	Hdq.	150 00
Butterworth, Don	Levelman	V	115 00+B
Butts, C. M.	Resident Engineer	X	235 00
Caffee, Bob	Rodman	VI	70 00+B
Caine, C. L.	Assistant Resident Engineer	X	185 00
Call, Jim	Draftsman	VI	130 00
Cameron, E. M.	Resident Engineer	I	235 00
Cameron, F. S.	Stenographer	IV	140 00
Campbell, L. V.	Assistant Office Engineer	Hdq.	280 00
Cane, Allis	Typist	VIII	80 00
Carleton, Leland	Junior Draftsman	Hdq.	80 00
Carlson, Ernest	Axman	I	75 00+B
Carlstad, Edwin	Assistant Resident Engineer	IV	200 00
Carmel, Marie	Stenographer	VII	125 00
Carney, A. R., Jr.	Assistant Draftsman	VI	125 00
Carter, E. F.	Instrumentman	IX	120 00+B
Carter, Harry	Resident Engineer	Hdq.	230 00
Caruthers, W. S.	Assistant Highway Engineer	Hdq.	350 00
Casali, J. J.	Chairman	III	65 00+B
Case, S. A.	Levelman	VI	95 00+B
Casmore, N. C.	Instrumentman	II	140 00+B
Castro, Albert	Rodman	V	75 00+B
Caton, H. F.	Levelman	II	120 00+B

NOTE.—Letter 'B' indicates that board is furnished in addition to salary.

OFFICERS AND EMPLOYEES, CALIFORNIA HIGHWAY COMMISSION—Continued.

Name	Position	Division	Salary
Chapman, Harvey	Chairman	IV	\$135 00
Chipman, Clay	Draftsman	Hdq.	180 00
Chipman, Henry	Draftsman	Hdq.	170 00
Church, H. R.	Assistant Resident Engineer	III	190 00
Church, O. P.	Chairman	III	65 00+B
Clark, Mortimer	Draftsman	VII	200 00
Clark, W. H.	Draftsman	IV	175 00
Clark, W. J.	Rodman	X	65 00+B
Clegg, Courtney	Rodman	I	90 00+B
Clinton, L. N.	Draftsman	Hdq.	170 00
Clock, Fred	Draftsman	VIII	165 00
Coburn, W. S., Jr.	Chairman	VII	100 00+B
Coffin, Cyrus W.	Chief Clerk	VII	200 00
Cole, J. W.	Draftsman	X	150 00+B
Collier, Alfred	Messenger	III	65 00
Collins, N. W.	Field Draftsman	VI	145 00+B
Comly, H. S.	Acting Division Engineer	II	350 00
Compton, W. W.	Resident Engineer	I	175 00+B
Condon, Helen	Draftsman	I	150 00
Connelly, J. L.	Resident Engineer	II	175 00+B
Connelly, M. F.	Rodman	III	135 00
Conniff, John J.	Chairman	VII	90 00+B
Cook, George B.	Junior Testing Engineer	Hdq.	170 00
Cook, George N.	Secretary to State Highway Engineer	Hdq.	160 00
Cook, W. D.	Senior Equipment Engineer	Hdq.	250 00
Coonrod, Almon	Assistant Resident Engineer	VIII	185 00
Coote, Norman	Junior Civil Engineer	VI	225 00
Corey, L. G.	Chief of Party	VII	185 00+B
Cornfield, S. F.	Assistant Division Engineer	VI	300 00
Cortelyou, S. V.	Division Engineer	VII	400 00
Cotteral, J. A.	Chairman	IV	85 00+B
Couk, Harold	Clerk	IV	95 00
Crabb, Anna	Clerk	Hdq.	140 00
Craft, Laura	Clerk	Hdq.	110 00
Cramer, I. F.	Clerk	I	160 00
Craun, E. L.	Instrumentman	III	135 00
Crawford, Bessie	Cook	II	100 00+B
Crawford, C. C.	Rodman	II	85 00+B
Crawford, Paul	Field Draftsman	III	100 00+B
Crepeau, Jos. W.	Chairman	VII	90 00+B
Cromwell, Freda	Clerk	II	100 00
Croon, Thomas F.	Cook	IV	100 00
Cropsey, B. I.	Assistant Accountant	Hdq.	175 00
Cummings, Floyd	Rodman	VI	70 00+B
Cushman, F. H.	Civil Engineer	Hdq.	235 00
Dailey, W. T.	Draftsman	V	175 00
Dale, L. A.	Clerk	Hdq.	140 00
Dallas, Eli	Draftsman	II	235 00
Darling, H. C.	Assistant Engineer	III	250 00
Darlington, F. G.	Draftsman	IV	210 00
Darrow, C. C.	Chief Clerk	I	190 00
Davidson, L. A.	Clerk	I	125 00
Davis, Earle D.	Chairman	VII	85 00+B
Davis, F. E.	Draftsman	II	190 00
Davison, Georgina	Stenographer	Hdq.	100 00
Dawson, Ida	Clerk-Stenographer	Hdq.	110 00
Dawson, Willard	Rodman	I	75 00+B
Dawson, Wm. D.	Rodman	I	75 00+B
Deason, Glen A.	Field Draftsman	III	65 00+B
DeCew, L.	Draftsman	Hdq.	165 00
Dennis, T. H.	Assistant Division Engineer	III	300 00
Densmore, H. J.	Draftsman	VII	170 00
Dessinger, Eddie	Chairman	I	85 00+B
Devine, Wm. P.	Rodman	VII	100 00+B
Diamant, Nellie	Cashier	VII	170 00

Note.—The letter "B" indicates that board is furnished in addition to salary.

OFFICERS AND EMPLOYEES, CALIFORNIA HIGHWAY COMMISSION—Continued.

Name	Position	Division	Salary
Dickerson, L. Alice	Clerk	VII	\$120 00
Dingle, C. O.	Resident Engineer	III	235 00
Dolliver, Wm. S.	Draftsman	II	190 00
Douglas, George	Chainman	I	90 00+B
Driscoll, Thos. J.	Assistant Resident Engineer	VII	185 00
Driver, Mrs. Viola	Clerk	Hdq.	120 00
Dudley, E. L.	Rodman	II	100 00+B
Dull, Oscar	Clerk	Hdq.	150 00
Dunckhorst, Paul	Civil Engineer	Hdq.	200 00
Dunkeson, Fern	Stenographer	Hdq.	100 00
Dunlap, Philip T.	Chainman	VII	85 00+B
Dunmire, Stanley	Clerk	I	135 00
Dunn, Robert L.	Assistant Resident Engineer	IV	200 00
Durkee, Frank B.	Editor Highway Bulletin	Hdq.	300 00
East, E. F.	Chainman	VIII	70 00+B
Eaton, W. D.	Resident Engineer	VII	235 00
Edwards, Helen A.	Stenographer	III	150 00
Eggert, R. J.	Assistant Draftsman	III	110 00
Elliott, G. C.	Computer	I	135 00
Elliott, Maurice	Chainman	VIII	90 03+B
Elwood, J. F.	Draftsman	VII	200 00
Endersby, V. A.	Structural Engineer	Hdq.	200 01
Eriesson, Carl G.	Chainman	VII	90 03+B
Etzel, Elizabeth	Clerk	Hdq.	110 00
Evans, L. C.	Superintendent	II	220 00
Ewers, Shirley	Rodman	VI	70 00+B
Fahy, Leo	Clerk	Hdq.	130 00
Fairman, Mrs. Ivie	Comptometer Operator	Hdq.	100 00
Farley, Mrs. Beulah	Stenographer	Hdq.	130 00
Farrell, J. M.	Concrete Inspector	X	125 00
Faustman, W. P.	Draftsman	III	225 00
Feeney, W. J.	Senior Bookkeeper	Hdq.	160 00
Feliz, F. E.	Chainman	II	80 00+B
Field, Orin B.	Draftsman	VIII	175 00
Fifield, Mrs. Emma	Bookkeeper	X	130 00
Fifield, Richard E.	Chainman	IV	80 00+B
Finlay, R. N.	Chainman	VII	90 00+B
Fischer, G. A.	Rodman	II	90 00+B
Fischer, R. H.	Rodman	VII	90 00+B
Fite, Joseph	File and Contract Clerk	Hdq.	170 00
Fitzgerald, C. R.	Rodman	II	95 00+B
Fleaharty, Warren	Rodman	II	80 00+B
Fletcher, Carlton	Clerk	I	125 00
Fletcher, H. H.	Resident Engineer	II	225 00
Fogg, T. E.	Junior Equipment Engineer	IV	150 00
Fonteneau, Chas. U.	Draftsman	Hdq.	210 00
Ford, Leslie E.	Chainman	X	115 00
Ford, Warren	Chainman	VII	110 00+B
Fosgate, M. C.	Resident Engineer	IV	230 00
Fowler, G. Arthur	Bookkeeper	V	150 00
Fox, George L.	Chainman	VII	85 00+B
Francisco, J. O.	Draftsman	VII	180 00
Frank, Robert	Clerk	Hdq.	125 00
Franzina, Julia	Stenographer	V	100 00
Fraser, Wm. A.	Clerk	X	140 00
Frates, F.	Axman	I	70 00+B
Fratesa, Paul	Attorney	Hdq.	425 00
Frazier, C. W.	Chainman	II	80 00+B
French, C. C.	Rodman	III	80 00+B
Freudenthal, Felix	Axman	IV	65 00+B
Frey, Harry A.	Chainman	IV	95 00+B
Frey, William O.	Chainman	IV	85 00+B
Funk, Edw. J.	Chainman	VII	90 00+B
Funk, L. L.	Draftsman	II	170 00
Gale, Gordon G.	Draftsman	Hdq.	210 00

NOTE.—Letter "B" indicates that board is furnished in addition to salary.

OFFICERS AND EMPLOYEES, CALIFORNIA HIGHWAY COMMISSION—Continued.

Name	Position	Division	Salary
Gallagher, J.	Draftsman	Hdq.	\$235 00
Gardner, E. D.	Resident Engineer	I	175 00+B
Garrigan, Eugene	Rodman	VI	80 00+B
George, A. N.	Resident Engineer	VII	235 00
Gibson, L. H.	Division Engineer	V	400 00
Gibson, Lorene L.	Typist	X	80 00
Gilbert, John H.	Chainman	VII	90 00+B
Glover, Roy G.	Chainman	VIII	95 00+B
Godwin, M. H.	Structural Engineer	Hdq.	165 00
Goodwin, T. R.	Resident Engineer	VIII	235 00
Gough, Wm. J.	Assistant Equipment Engineer	Hdq.	325 00
Gowan, Frank P.	Resident Engineer	VII	235 00
Grace, J. W.	Superintendent of Equipment	I	240 00
Graham, C. A.	Clerk	Hdq.	140 00
Greeley, D. H.	Junior Equipment Engineer	III	200 00
Green, George A.	Rodman	VI	80 00+B
Green, P. R.	Chief Draftsman	I	220 00
Greene, Chas. L.	Draftsman	III	175 00
Greenwood, Clyde	Clerk	V	125 00
Gregory, A. F.	Assistant Draftsman	VI	130 00
Gribble, E. J.	Assistant Resident Engineer	II	165 00
Griffith, A. D.	Resident Engineer	VII	235 00
Grumm, Fred	Office Engineer	Hdq.	350 00
Guion, Earl K.	Draftsman	Hdq.	250 00
Gunnell, H. A.	Rodman	V	75 00+B
Gunston, G. T.	Assistant Secretary and Disbursing Officer	Hdq.	175 00
Hague, Carl	Draftsman	II	235 00
Hague, Lulu	Clerk	II	150 00
Haldeman, H. E.	Janitor	Hdq.	4 25 day
Haley, Frank	Clerk	Hdq.	125 00
Hallock, L. L.	Instrumentman	VIII	130 00+B
Halsted, Milton	Draftsman	III	100 00
Halter, R. E.	Assistant Resident Engineer	II	145 00+B
Hammnerstrom, Marie	Stenographer	IV	115 00
Hanna, W. R.	Clerk	Hdq.	125 00
Hannan, Pearl	Clerk	II	125 00
Hanson, G. C.	Draftsman	III	225 00
Harding, R. H.	Civil Engineer	IV	200 00
Harley, J. A.	Chainman	IV	95 00+B
Harper, Harry N.	Draftsman	Hdq.	145 00
Harrah, N. W.	Chainman	IX	75 00+B
Harris, W. V.	Rodman	II	90 00+B
Harrison, A. A.	Clerk	III	175 00
Haselwood, F. W.	Assistant Engineer	Hdq.	300 00
Haverstick, R. M.	Chief of Party	VII	200 00+B
Hawkins, E. G.	Clerk	II	175 00
Hawkins, Maud	Janitress	II	50 00
Hawthorne, Henry	Chief of Party	I	175 00+B
Hayes, R. B.	Assistant Resident Engineer	II	160 00
Hays, J. T.	Clerk	V	175 00
Heard, Frederick	Clerk	II	150 00
Heaton, M. T.	Resident Engineer	II	200 00+B
Henry, B. H.	Resident Engineer	II	235 00
Hewes, John A.	Draftsman	IV	125 00
Hewitt, F. C.	Resident Engineer	X	235 00
Hiatt, H. M.	Levelman	I	100 00+B
Hideu, Chas. S.	Chainman	IV	100 00+B
Hilton, E. M.	Draftsman	II	150 00
Hine, Viola	Stenographer	IV	105 00
Hinkey, F.	Rodman	X	115 00
Hobbs, E. L.	Chainman	VII	100 00+B
Hodges, J. B.	Resident Engineer	VII	235 00
Hollister, J. M.	Assistant Resident Engineer	V	170 00
Holm, F. R.	Draftsman	X	145 00
Holtman, G. W.	Draftsman	II	165 00

NOTE.—Letter "B" indicates that board is furnished in addition to salary.

OFFICERS AND EMPLOYEES, CALIFORNIA HIGHWAY COMMISSION—Continued.

Name	Position	Division	Salary
Holt, F. L.	Rodman	I	\$90 00+B
Holt, Palmer	Draftsman	Hdq.	200 00
Holyoke, G. E.	Draftsman	VII	180 00
Hoover, Louisa J.	Cook	II	100 00+B
Houghton, Raymond	Head Chainman	I	90 00+B
Houston, P. W.	Instrumentman	I	130 00+B
Hubble, C. E.	Axman	II	75 00+B
Hubbs, M. H.	Resident Engineer	I	200 00
Hughes, H. Glover	Draftsman	IV	165 00
Hurley, Jack H.	Chainman	IV	95 00+B
Hveem, F. N.	Resident Engineer	II	210 00
Ingle, Hugh C.	Office Engineer	I	235 00
Inman, W. P.	Civil Engineering Aid	V	150 00
Irish, A. C.	Levelman	III	165 00
Irish, F. R.	Chainman	III	50 00+B
Irish, W. H.	Chief of Party	III	175 00+B
Jacob, Eula C.	Stenographer	VII	110 00
James, John L.	Draftsman	III	110 00
James, A. F.	Assistant Resident Engineer	IV	165 00+B
Jansen, Fritz	Rodman	III	130 00
Jencks, C. L.	Assistant Resident Engineer	II	180 00
Jennings, Frank R.	Axman	I	75 00+B
Jensen, Charlotte	Typist	X	80 00
Johnson, Aazot	Stenographer	Hdq.	110 00
Johnson, Emanuel	Chief of Party	IV	190 00+B
Johnson, Ham C.	Draftsman	IV	170 00
Johnson, Harry	Instrumentman	VII	120 00+B
Johnson, M. L.	Assistant Resident Engineer	II	140 00+B
Johnson, Raymond	Chainman	VIII	90 00+B
Johnson, Roy E.	Rodman	II	95 00+B
Johnson, Sylvia	Stenographer	II	125 00
Johnson, W. H.	Resident Engineer	Hdq.	235 00
Jones, C. W.	Draftsman	Hdq.	230 00
Jones, Will C.	Assistant Resident Engineer	III	175 00
Jones, W. W.	Resident Engineer	V	235 00
Judd, G. M.	Levelman	II	120 00+B
Judkins, W. L.	Resident Engineer	V	200 00
Kaleschke, E. J.	Draftsman	IV	175 00
Katz, Florence L.	Assistant Draftsman	IV	120 00
Kell, C. P.	Draftsman	IV	135 00
Kelsey, L. D.	Assistant Resident Engineer	VI	165 00
Kennedy, A. S.	Structural Engineer	I	225 00
Kennedy, Dan	Rodman	II	120 00
Kennedy, John	Computer	I	135 00
Kennedy, Rose	Cook	II	100 00+B
Kester, Robert L.	Chainman	IV	100 00+B
Kerins, Jas. L.	Clerk	X	125 00
Kernberger, Edw.	Chainman	I	120 00+B
Kiefer, C. V.	Assistant Resident Engineer	VII	180 00
Killen, A. H.	Chainman	VII	85 00+B
Kinsey, Ralph D.	Instrumentman	VII	120 00+B
Kinyon, J. E.	Levelman	I	120 00+B
Kline, Merl C.	Chainman	IV	120 00
Knapp, J. M.	Field Draftsman	V	135 00+B
Knight, Olin C.	Axman	I	70 00+B
Knight, Roland M.	Computer	I	135 00
Knudsen, Paul	Draftsman	VII	180 00
Kolster, C. G.	Resident Engineer	VII	250 00
Kring, Jens	Assistant Resident Engineer	I	100 00+B
Kring, Siren	Assistant Resident Engineer	I	100 00+B
Kuphal, H. E.	Structural Draftsman	Hdq.	225 00
LaForge, H. B.	Assistant Resident Engineer	III	145 00+B
Lamb, A. L.	Transitman	I	145 00+B
Lamb, Luther C.	Draftsman	VII	190 00
Lamb, Walter T.	Assistant Resident Engineer	VII	190 00

NOTE.—The letter "B" indicates that board is furnished in addition to salary.

OFFICERS AND EMPLOYEES, CALIFORNIA HIGHWAY COMMISSION—Continued.

Name	Position	Division	Salary
Lambly, J. G.	Draftsman	II	\$150 00
Lane, Chas. A.	Draftsman	VIII	175 00
Lane, William	Axman	VI	65 00+B
Langenbach, J. S.	Chairman	X	100 00
Langford, D.	Clerk	V	160 00
Lansdowne, H. M.	Chief of Party	VII	185 00+B
Lapp, R. H.	Instrumentman	II	150 00+B
Lee, H. D.	Draftsman	Hdq.	185 00
LeFleur, L. R.	Rodman	II	85 00+B
Lehman, Benj. K.	Chief Clerk	VIII	175 00
Leland, C. G.	Chief of Party	VII	200 00+B
Lennox, Marie	Clerk	IV	140 00
Lentz, W. J.	Junior Testing Engineer	Hdq.	210 00
Lernhart, A. A.	Draftsman	Hdq.	190 00
Leslie, J. V.	Rodman	II	95 00+B
Lever, Josephine	Stenographer	II	125 00
Lewis, Kenneth D.	Chairman	IV	85 00+B
Lichthardt, G. H. P.	Testing Engineer	Hdq.	250 00
Lindley, H. B.	Instrumentman	IV	165 00
Lippert, E. F.	Draftsman	IV	185 00
Livingston, Effie	Stenographer	VIII	100 00
Lockwood, H. B.	Draftsman	VII	170 00
Long, Joe A.	Chairman	VII	90 00+B
Lopez, F. J.	Rodman	V	90 00+B
Low, Lawrence	Rodman	VI	75 00+B
Lowden, S. W.	Superintendent of Maintenance	II	275 00
Lowry, Mildred	Clerk	VIII	135 00
Luckhardt, Russell	Messenger	IV	40 hr.
Lyons, Eleanor	Clerk	VII	120 00
McAndrew, John Q.	Chairman	VII	85 00+B
McAndrew, Jos. P.	Assistant Resident Engineer	VII	180 00
McBeath, Hazel	Clerk	Hdq.	100 00
McCarthy, J. F.	Rodman	II	85 00+B
McChesney, C. E.	Instrumentman	VIII	125 00+B
McComber, Mattie K.	Stenographer	Hdq.	140 00
McCrea, R. W.	Draftsman	X	180 00
McCulloch, S.	Draftsman	III	165 00
McCullough, L. L.	Chairman	III	80 00+B
McCurdy, A. W.	Assistant Division Engineer	IV	300 00
McDougal, L. E.	Office Engineer	X	250 00
McEwen, A. R.	Assistant Resident Engineer	III	200 00
McGinnis, F. M.	Draftsman	VIII	175 00
McKeehan, Willard	Axman	I	75 00+B
McKesson, Claude	Associate Highway Engineer	Hdq.	330 00
McKinnon, Ralph T.	Draftsman	VII	170 00
McLaughlin, H. N.	Draftsman	II	165 00
McLeod, J. C.	Acting Division Engineer	X	350 00
McManus, F. W.	Junior Equipment Engineer	Hdq.	220 00
McMillan, L. C.	Levelman	VI	110 00+B
McNamara, Tom	Rodman	II	90 00+B
McNeely, J. W.	Rodman	IV	95 00+B
McNeely, L. R.	Instrumentman	VII	130 00+B
McNeely, W. C.	Draftsman	III	200 00
McWaters, James	Clerk	I	125 00
McWethy, J. R.	Draftsman	VIII	200 00
Mabee, C. R.	Junior Testing Engineer	Hdq.	210 00
MacKusick, E. M.	Draftsman	Hdq.	200 00
Mack, G. T.	Assistant Resident Engineer	II	150 00+B
Maddocks, F. T.	Testing Engineer	Hdq.	285 00
Maddox, Grace	Stenographer	Hdq.	90 00
Maboney, Henry	Clerk	Hdq.	140 00
Mains, A. J.	Draftsman	Hdq.	185 00
Malone, G. C.	Draftsman	II	100 00
Manhart, Forrest	Draftsman	Hdq.	180 00
Manica, Dorothea	Stenographer	Hdq.	100 00

NOTE.—Letter "B" indicates that board is furnished in addition to salary.

OFFICERS AND EMPLOYEES, CALIFORNIA HIGHWAY COMMISSION -Continued.

Name	Position	Division	Salary
March, Lester	Transitman	II	\$135 00+B
Marckhoff, C.	Assistant Resident Engineer	III	190 00
Marsh, J. Ogden	Office Engineer	VII	265 00
Marshall, H. S.	Instrumentman	II	175 00
Marshall, L. G.	Resident Engineer	V	235 00
Marshall, W. P.	Resident Engineer	V	235 00
Martin, L. E.	Assistant Draftsman	VI	125 00
Maupin, G. E.	Rodman	III	80 00+B
May, Thornton K.	Draftsman	III	70 00+B
Mays, Rex	Truckdriver and Rodman	IV	135 00
Meehan, A. J.	Draftsman	Hdq.	210 00
Melarkey, Kathryn	Typist	Hdq.	100 00
Melcher, W. E.	Head Chainman	III	110 00
Melendy, H. B.	Draftsman	I	175 00
Menefee, R. P.	Clerk	VI	175 00
Merrill, F. R.	Draftsman	I	165 00
Mesick, F. P.	Draftsman	VII	180 00
Messner, R. E.	Resident Engineer	IV	250 00
Meskimons, J. R.	Civil Engineer	Hdq.	200 00
Meyer, Frank L.	Clerk	I	125 00
Michalitsche, Walter A.	Assistant Resident Engineer	VII	165 00
Miles, H. S.	Draftsman	VII	230 00
Miles, Ruth	Stenographer	X	140 00
Miller, Edith	Stenographer	VIII	100 00
Miller, Gladys	Clerk	I	125 00
Miller, Harlan D.	Acting Bridge Engineer	Hdq.	350 00
Miller, Hermine	Stenographer	Hdq.	100 00
Milliken, B. H.	Superintendent Convict Camps	Hdq.	250 00
Minor, E. B., Jr.	Assistant Resident Engineer	VII	165 00
Minton, Ray	Truckdriver	X	75 00+B
Mitchell, G. E.	Draftsman	II	150 00
Mitchell, R. A.	Clerk	I	150 00
Mitchell, Stewart	Assistant Bridge Engineer	Hdq.	285 00
Mixon, W. F.	Secretary and Disbursing Officer	Hdq.	333 33
Monroe, O. W.	Assistant Resident Engineer	VII	185 00
Montell, F. W.	Rodman	VI	85 00+B
Montgomery, C. P.	Resident Engineer	VII	235 00
Moore, A. T.	Rodman	II	100 00+B
Moore, B. B.	Assistant Resident Engineer	I	120 00+B
Moore, C. C.	Levelman	II	155 00
Moore, Godwin C.	Draftsman	Hdq.	190 00
Moore, Joe	Draftsman	I	150 00
Moran, J. G.	Chief of Party	II	185 00+B
Moran, Louis E.	Clerk	IV	125 00
Moran, S. A.	Instrumentman	II	150 00+B
More, John C.	Assistant Division Engineer	VII	280 00
Morelli, Cecelia	Stenographer	IV	100 00
Moriarty, Jas. A.	Chief Clerk	IV	200 00
Morris, B. E.	Axman	II	70 00+B
Morris, Gilbert E.	Draftsman	VII	165 00
Morrison, A. R.	Office Engineer	VI	8 33 day
Moss, Frank	Rodman	II	90 00+B
Moss, G. E.	Rodman	II	95 00+B
Moss, R. J.	Rodman	II	100 00+B
Mottern, C. E.	Chainman	II	80 00+B
Mounday, Harry	Laboratory Assistant	Hdq.	165 00
Moynahan, Mrs. Pearle	Assistant Accountant	Hdq.	150 00
Mulder, J. C.	Draftsman	II	175 00
Mulligan, Rose J.	Clerk	III	135 00
Murray, E. J.	Civil Engineer	Hdq.	200 00
Murray, Mrs. Hilma	Clerk-Stenographer	Hdq.	125 00
Murray, R. V.	Instrumentman	V	150 00+B
Murray, W. P.	Handyman	Hdq.	135 00
Muse, E. M.	Delineator	Hdq.	220 00
Nash, A. M.	Draftsman	X	200 00

NOTE.—The letter "B" indicates that board is furnished in addition to salary.

OFFICERS AND EMPLOYEES, CALIFORNIA HIGHWAY COMMISSION—Continued.

Name	Position	Division	Salary
Nason, Helen E.	Stenographer	Hdq.	\$100 00
Nathan, Mrs. Alice	Switchboard Operator	Hdq.	100 00
Navarro, Helen	Clerk	I	100 00
Neal, D. N.	Draftsman	IV	180 00
Nelson, E. L.	Draftsman	Hdq.	175 00
Nelson, N. H.	Resident Engineer	IV	235 00
Nelson, W. J.	Instrumentman	VI	145 00+B
Nervig, T. Hilmar	Clerk	X	130 00
Neville, Verna M.	Stenographer	VIII	110 00
Noble, Howard	Chief of Party	VIII	200 00+B
Noble, Mrs. Marie	Cook	VIII	80 00+B
Norris, Dana Lee	Stenographer-Clerk	I	110 00
North, J. C.	Assistant Maintenance Engineer	III	235 00
Noyes, C. H.	Clerk	Hdq.	150 00
Nugent, Mrs. Daisy	Typist	X	100 00
Nulty, A. K.	Assistant Resident Engineer	X	125 00
Nunan, T. J.	Stock Clerk	I	140 00
Nutting, D. M.	Rodman	II	80 00+B
Oakley, H. L.	Rodman	II	130 00
Oakley, Lucille	Cook's Helper	II	75 00+B
O'Connell, Nan	Clerk	III	110 00
O'Connell, Thos. P.	Draftsman	VIII	150 00
O'Hara, G. Dennis	Junior Equipment Engineer	VIII	200 00
O'Hara, J. F.	Chief of Party	VII	185 00+B
Olcott, K. M.	Rodman	V	80 00+B
Oliphant, C. F.	Draftsman	II	160 00
Ordway, Frank C.	Rodman and Truckdriver	IV	100 00+B
Orr, J. H.	Draftsman	II	175 00
Orrell, K.	Axman	I	75 00+B
Osgood, W. G.	Levelman	II	120 00+B
Owen, Frank	Concrete Inspector	X	125 00
Packard, L. D.	Resident Engineer	Hdq.	235 00
Palstine, J. O.	Instrumentman	VII	95 00+B
Palstine, Oliver	Chainman	VII	85 00+B
Parenti, John	Draftsman	Hdq.	100 00
Parker, T. C.	Chainman	IV	85 00+B
Paterson, Kenneth	Chainman	VIII	100 00+B
Patrick, Howard	Rodman	II	85 00+B
Patterson, Musa	Stenographer	IX	4 00 day
Patton, R. D.	Clerk	V	150 00
Paul, Josie	Clerk	II	125 00
Payne, M' Dell	Typist	II	115 00
Payson, H. S.	Resident Engineer	VIII	230 00
Peacock, Harold J.	Draftsman	Hdq.	170 00
Peake, Verna A.	Clerk	VIII	100 00
Pearce, H. J.	Assistant Chief Accountant	Hdq.	200 00
Pearl, R. J.	Field Draftsman	II	160 00
Peasnell, H. T.	Chainman	VII	85 00-B
Peck, W. E.	Draftsman	Hdq.	185 00
Peery, Wallace	Resident Engineer	I	165 00-B
Pendola, E. J.	Chainman	VI	110 00
Penner, Gladys	Stenographer	Hdq.	100 00
Pennock, Edw. F.	Assistant Resident Engineer	Hdq.	135 00
Penny, R. L.	Clerk	Hdq.	125 00
Perry, Ray D.	Assistant Resident Engineer	IV	150 00
Peterson, W. H.	Draftsman	I	200 00
Pettit, F. W.	Draftsman	VII	210 00
Pfeiffer, R. R.	Draftsman	II	175 00
Phetteplace, Manch.	Chainman	IV	80 00+B
Phillips, Mrs. Fern	Stenographer	Hdq.	100 00
Phillips, R. L.	Draftsman	II	170 00
Pierce, Lawrence	Draftsman	II	145 00
Pierce, R. E.	Assistant Division Engineer	X	285 00
Piper, J. I.	Resident Engineer	III	250 00
Pope, C. S.	Construction Engineer	Hdq.	360 00

NOTE.—Letter "B" indicates that board is furnished in addition to salary.

OFFICERS AND EMPLOYEES, CALIFORNIA HIGHWAY COMMISSION—Continued.

Name	Position	Division	Salary
Porter, Anne L.	Stenographer	VII	\$125 00
Porter, J. B.	Bookkeeper	Hdq.	150 00
Porter, J. R.	Transitman	I	145 00+B
Poss, E. G.	Resident Engineer	IV	235 00
Potashnick, S.	Junior Structural Draftsman	Hdq.	235 00
Potter, C. A.	Resident Engineer	I	165 00+B
Potter, Ellis	Instrumentman	II	145 00+B
Potter, L. C.	Assistant Resident Engineer	VI	165 00
Prather, W. E.	Clerk	VIII	130 00
Pratt, N. T.	Delineator	I	175 00
Pratt, Virginia	Typist	I	100 00
Proctor, J. F.	Axman	I	75 00+B
Prosperi, Del.	Chairman	VII	85 00+B
Putnam, Lewis	Axman	IV	75 00+B
Quigley, T. F.	Rodman	II	95 00+B
Raab, N. C.	Structural Draftsman	Hdq.	200 00
Ragon, H. O.	Resident Engineer	X	235 00
Raley, R. E.	Draftsman	X	180 00
Ralston, Edith	Clerk	II	125 00
Ramey, Norris	Rodman	VI	70 00+B
Ramseier, I. B.	Draftsman	V	175 00
Ransom, Lida H.	Stenographer and File Clerk	VI	140 00
Ransom, L. M.	Assistant Division Engineer	VII	280 00
Rathburn Arthur L.	Assistant Resident Engineer	VII	165 00
Ray, E. W.	Chairman	VI	75 00+B
Read, F. A.	Chief of Party	VI	145 00+B
Reber, B. A.	Draftsman	III	170 00
Redden, L. R.	Draftsman	II	190 00
Reed, M. H.	Axman	VI	75 00+B
Reed, P. R.	Rodman	V	65 00+B
Reed, W. K.	Construction Superintendent	VI	270 00
Reeder, H. C.	Resident Engineer	VII	250 00
Regan, C. F.	Chief Clerk	X	175 00
Reiche, Parry	Draftsman	IV	120 00
Remington, W. G.	Assistant Resident Engineer	III	190 00
Reynolds, R. F.	Assistant Resident Engineer	II	185 00
Rhodes, W. T.	Assistant Resident Engineer	VI	180 00
Rice, W. A.	Assistant Resident Engineer	IV	200 00
Richardson, Arnold	Assistant Resident Engineer	VII	185 00
Richardson, A. L.	Structural Bridge Engineer	Hdq.	235 00
Richmond, J. L.	Assistant Resident Engineer	IV	130 00+B
Ricks, Paul C.	Computer	I	125 00
Riffo, M. B.	Draftsman	VII	165 00
Roberts, E. W.	Draftsman	I	200 00
Roberts, M. H.	Draftsman	Hdq.	200 00
Robinson, Herbert	Rodman	IV	110 00+B
Robinson, R. W.	Draftsman	Hdq.	175 00
Rodenberger, H. C.	Draftsman	I	130 00
Rohn, Emma	Stenographer	VII	110 00
Rordorf, Oscar H.	Draftsman	V	165 00
Roseberry, T. A.	Assistant Resident Engineer	II	175 00
Rosenberg, C. M.	Resident Engineer	VI	215 00+B
Ross, Ted	Messenger	Hdq.	65 00
Rowan, Bevet	Chairman	VI	75 00+B
Rowlison, Hazel	Clerk	Hdq.	100 00
Ruhlman, D. N.	Rodman	III	100 00+B
Ruiter, Mrs. Mabel	Clerk	Hdq.	140 00
Rust, Clyde W.	Draftsman	III	180 00
Rylander, Geo. W.	Assistant Clerk and Cashier	IV	180 00
Ryon, C. H.	Chief Clerk	Hdq.	200 00
Saldine, E. J.	Field Draftsman	VII	170 00
Sapp, Dock N.	Instrumentman	I	140 00+B
Satare, John	Chairman	III	70 00+B
Sawers, Frank Scott	Chairman	VII	85 00+B
Schreiber, Harry W.	Assistant Engineer	IV	285 00

NOTE.—Letter "B" indicates that board is furnished in addition to salary.

OFFICERS AND EMPLOYEES, CALIFORNIA HIGHWAY COMMISSION—Continued.

Name	Position	Division	Salary
Schurr, George	Cook	VII	\$80 00+B
Scott, E. T.	Maintenance Superintendent	VII	250 00
Seitz, E. L.	Chief of Party	II	200 00+B
Seymour, F. R.	Clerk	Hdq.	175 00
Shelly, Howard J.	Chainman	IV	100 00+B
Shepard, Carlton M.	Draftsman	VII	180 00
Shoemaker, L. S.	Junior Engineering Aid	Hdq.	125 00
Shone, W. V.	Chainman	IV	85 00+B
Simard, Henry A.	Instrumentman	IV	140 00+B
Simpson, Barbara	Stenographer	III	100 00
Simpson, Claude	Clerk	Hdq.	150 00
Skeggs, J. H.	Division Engineer	IV	400 00
Smith, C. M.	Traveling Accountant	Hdq.	200 00
Smith, Glen C.	Levelman	VI	135 00
Smith, Harry	Clerical Aid	Hdq.	85 00
Smith, J. Geo.	Draftsman	IV	200 00
Smith, Leona D.	Assistant Cashier	IV	160 00
Smith, L. R.	Purchasing Agent	Hdq.	250 00
Smith, L. T.	Stenographer	Hdq.	125 00
Smith, Mrs. Mona	Draftsman	III	100 00
Smith, W. A.	Resident Engineer	III	235 00
Smith, Wallace	Superintendent of Equipment	IV	260 00
Smith, Wm. H.	Assistant Resident Engineer	IV	185 00
Snyder, Harold L.	Rodman	X	65 00+B
Solomon, Gertrude	Delineator	I	175 00
Somner, F. G.	Division Engineer	IX	360 00
Sowash, George	Delineator	V	175 00
Sparks, M. E.	Stenographer	Hdq.	75 00
Spates, Kenneth C.	Chainman	VIII	90 00+B
Spencer, Raymond	Draftsman	VIII	165 00
Spickard, H. E.	Junior Civil Engineer	IV	190 00
Springer, Chas. W.	Chief of Party	X	165 00+B
Spry, Jos. E.	Draftsman	VII	190 00
Spurlock, M. F.	Draftsman	II	165 00
Stalnaker, R. H.	Assistant Highway Engineer	Hdq.	380 00
Standley, J. G.	Assistant Division Engineer	II	280 00
Stanley, O. A.	Draftsman	II	100 00
Stanton, Jos. E.	Resident Engineer	VIII	250 00
Stanton, T. E.	Assistant State Highway Engineer	Hdq.	420 00
Steele, Willard C., Jr.	Assistant Resident Engineer	VII	180 00
Steers, Lucille	Typist	III	100 00
Stephane, Bessie	Typist	Hdq.	100 00
Stevenson, Ernest	Resident Engineer	V	215 00
Stewart, J. E.	Draftsman	III	200 00
Stilson, F. C.	Draftsman	VII	180 00
Stivers, L. S.	Clerk	II	150 00
Stockard, J. J.	Resident Engineer	I	285 00
Stowe, Herb. E.	Draftsman	IV	180 00
Stonebreaker, W. J.	Junior Testing Engineer	Hdq.	180 00
Stoops, Eva	Stenographer	VI	85 00
Storch, Leland C.	Computer	I	125 00
Stout, D. J.	Draftsman	IV	185 00
Stover, H. D.	Draftsman	Hdq.	235 00
Strickling, A. J.	Rodman	IV	95 00+B
Stromberg, H.	Draftsman	III	100 00
Struble, W. C.	Instrumentman	II	140 00+B
Stump, E. L.	Maintenance Superintendent	II	235 00
Sturges, H. M.	Structural Engineer	Hdq.	170 00
Sullivan, E. Q.	Acting Division Engineer	VIII	350 00
Sullivan, Mayme	Stenographer	Hdq.	100 00
Sullivan, Ted C.	Instrumentman	V	125 00+B
Sutherland, H. A.	Rodman	V	85 00+B
Sutton, W. E.	Junior Testing Engineer	Hdq.	170 00
Swallow, A. R.	Levelman	VI	100 00+B
Swan, James	Janitor	VIII	75 00

NOTE.—Letter "B" indicates that board is furnished in addition to salary.

OFFICERS AND EMPLOYEES, CALIFORNIA HIGHWAY COMMISSION—Continued.

Name	Position	Division	Salary
Sweeney, John	Cook	IV	\$100 00+B
Sweet, Chas. P.	Assistant Resident Engineer	I	165 00
Swickard, A.	Assistant Division Engineer	V	285 00
Taylor, Earl	Levelman	I	100 00+B
Taylor, Garland	Clerk	III	130 00
Taylor, T. H.	Janitor	I	120 00 Room
Taylor, W. B.	Chief of Party	IV	235 00
Temby, Clifford	Assistant Office Engineer	X	200 00
Templeton, W. I.	Assistant Resident Engineer	II	185 00
Tharp, Clarence	Cook	VI	95 00+B
Thomas, B. T.	Levelman	X	145 00
Thomas, Ira G.	Assistant Division Engineer	I	285 00
Thomas, R. L.	Assistant Engineer	I	285 00
Thompson, A. E.	Draftsman	IV	175 00
Thompson, C. E.	Field Draftsman	III	130 00+B
Thompson, C. M.	Assistant Resident Engineer	VII	180 00
Thompson, Elizabeth	Clerk	VII	120 00
Thompson, G. W.	Assistant Resident Engineer	Hdq.	200 00
Thompson, W. J.	Draftsman	VI	200 00
Thorpe, C. E.	Assistant Purchasing Agent	Hdq.	190 00
Tilton, G. A., Jr.	Chief of Party	V	250 00
Tremper, R. A.	Resident Engineer	II	235 00
Tresidder, L.	Axman	VI	110 00
Tronoff, Theo. V.	Draftsman	IV	175 00
Truesdale, Harold	Rodman	V	70 00+B
Turnbull, G. R.	Truckdriver and Chainman	IV	145 00
Turner, D. M.	Draftsman	I	130 00+B
Turner, G. F.	Axman	X	65 00+B
Ullum, Geo. A.	Assistant Resident Engineer	X	165 00
Upham, Jas.	Instrumentman	IV	175 00
Usher, T. S.	Rodman	VI	75 00+B
Van, H. A.	Janitor	V	50 00
Van Acker, J. I.	Draftsman	IV	125 00
Van Leeuwen, E. J.	Draftsman	V	200 00
Van Stan, R. W.	Levelman	II	120 00+B
Van Zandt, Edwin D.	Rodman	I	85 00+B
Verduin, J.	Bridge Inspector	V	190 00+B
Vernon, Ray B.	Chainman	IV	80 00+B
Vickrey, J. W.	Locating Engineer	III	250 00
Vincent, D. B.	Draftsman	II	165 00
Vinsonhaler, B. W.	Chief of Party	V	165 00+B
Voorhees, I. S.	Assistant Maintenance Engineer	VII	300 00
Voss, T. W.	Resident Engineer	II	225 00
Wade, Fred J.	Levelman	VI	130 00
Wade, George W.	Assistant Maintenance Engineer	III	285 00
Wagner, A. J.	Maintenance Engineer	Hdq.	400 00
Wagner, George J.	Resident Engineer	IV	200 00+B
Wagner, Mrs. Leah	Stenographer	VIII	100 00
Wakefield, A. N.	Chief of Party	VI	185 00
Wakefield, R. P.	Rodman	VI	125 00
Walker, W. L.	Draftsman	VII	180 00
Wallace, A.	Transitman	X	160 00+B
Wallace, E. E.	Assistant Division Engineer	V	300 00
Ward, D. S.	Levelman	II	100 00+B
Ward, H. K.	Chief of Party	II	200 00+B
Ward, R. E.	Chief of Party	II	235 00
Warren, A.	Rodman	III	100 00
Washington, George	Laborer	III	4 00 day
Waterman, H. E.	Office Engineer	Hdq.	250 00
Watkins, R. A.	Superintendent of Equipment	X	230 00
Watson, J. O.	Axman	I	75 00+B
Watts, Vilas E.	Clerk	Hdq.	140 00
Weaver, H. B.	Chief Accountant	Hdq.	290 00
Weinsheimer, E. C.	Draftsman	VII	190 00
Welch, E. A.	Structural Draftsman	Hdq.	185 00

NOTE.—The letter "B" indicates that board is furnished in addition to salary.

OFFICERS AND EMPLOYEES, CALIFORNIA HIGHWAY COMMISSION—Concluded.

Name	Position	Division	Salary
Wells, Ross C.	Draftsman	IV	\$210 00
Werber, A. W.	Rodman	IV	100 00+B
West, W. W.	Draftsman	IV	180 00
Westbrook, Ross A.	Levelman	VI	110 00+B
Whiteman, Mary	Cook	II	100 00+B
Whitmore, Chas. H.	Assistant Division Engineer	IV	300 00
Whitney, M. E.	Assistant Draftsman	X	150 00
Wiegand, Ernest R.	Draftsman	II	165 00
Wier, E. H.	Draftsman	II	190 00
Wilcox, L. L.	Levelman	I	125 00+B
Wilcox, P. L.	Resident Engineer	VI	200 00
Wildy, H. H.	Chief of Party	VII	185 00+B
Willie, Mrs. Hazel	Stenographer	Hdq.	100 00
Wilkins, H. U.	Draftsman	IV	180 00
Williams, A. W.	Rodman	II	75 00+B
Williams, H. B.	Rodman	VI	75 00+B
Williams, J. A.	Field Draftsman	II	120 00+B
Williams, Mrs. Laura	Clerk	Hdq.	110 00
Williams, L. H.	Draftsman	II	230 00
Williamson, H. P.	Structural Draftsman	Hdq.	235 00
Willis, E. D.	Field Draftsman	III	125 00+B
Willett, A. B.	Draftsman	Hdq.	210 00
Willett, D. C.	Structural Draftsman	Hdq.	250 00
Wilson, Fred	Detour Engineer	II	185 00
Wilson, J. C.	Structural Draftsman	Hdq.	235 00
Wilson, M. E.	Draftsman	II	165 00
Wilson, M. L.	Chief Clerk	IX	175 00
Wilson, R. A.	Assistant Resident Engineer	IV	185 00
Winkelman, L. C., Jr.	Resident Engineer	IV	235 00
Winship, Leon L.	Assistant Resident Engineer	VII	165 00
Winslow, G. R.	Division Engineer	III	400 00
Winslow, J. P.	Draftsman	Hdq.	160 00
Wirsching, C. B.	Assistant Division Engineer	VIII	285 00
Withers, A. E.	Draftsman	VII	165 00
Withycombe, Earl	Assistant Construction Engineer	Hdq.	285 00
Witt, S. N.	Civil Engineer	II	200 00
Woodin, C. F.	Chief Draftsman	II	250 00
Woodson, J. B.	Division Engineer	VI	400 00
Wray, Geo. H., Jr.	Assistant Resident Engineer	VII	180 00
Wright, Ralph C.	File Clerk and Computer	VIII	100 00
Wright, Thomas H.	Clerk	Hdq.	90 00
Wright, Ray C.	Draftsman	I	135 00
Wright, W. K.	Asphalt Concrete Engineer	X	250 00
Yager, J. B.	Assistant Resident Engineer	VII	180 00
Young, R. L.	Resident Engineer	VIII	280 00
Younggren, Judith	Stenographer	Hdq.	125 00
Zimmerman, Cecelia	Stenographer	Hdq.	90 00
Zink, Joseph	Messenger	Hdq.	65 00
Zumwalt, E. W.	Clerk	X	140 00

NOTE.—Letter "B" indicates that board is furnished in addition to salary.

BIENNIAL REPORT

OF THE

SECRETARY OF STATE

OF THE

STATE OF CALIFORNIA

FOR THE

Seventy-fourth and Seventy-fifth Fiscal Years, Beginning
July 1, 1922, and Ending June 30, 1924

FRANK C. JORDAN
Secretary of State



CALIFORNIA STATE PRINTING OFFICE
FRANK J. SMITH, Superintendent
SACRAMENTO, 1924



REPORT OF THE SECRETARY OF STATE.

STATE OF CALIFORNIA, DEPARTMENT OF STATE,
SACRAMENTO, JULY 21, 1924.

*To His Excellency, FRIEND WM. RICHARDSON,
Governor of the State of California.*

SIR: I have the honor to present herewith my seventh biennial report as Secretary of State, which contains a statement of all fees received by this office from July 1, 1922, to June 30, 1924, inclusive. The report also includes a statement of expenditures and the amount drawn against the several appropriations made for the support of this department.

The records of this office, kept as provided by subdivisions 2, 3, and 4 of section 408, Political Code, show that the Governor has granted 23 pardons, 17 commutations of sentence and 2 reprieves; has signed 13 restorations to citizenship; has issued 51 holiday and other proclamations; has granted 248 orders of release of prisoners from state prisons under the Goodwin Act; has signed 507 land patents; has commissioned 7684 notaries public and 16 commissioners of deeds; has made 398 executive appointments and has approved 59 official bonds.

The total receipts of this department from all sources during the last two fiscal years, ending June 30, 1924, were \$3,250,719.48. Receipts for previous two fiscal years, ending June 30, 1922, were \$2,523,970.05, showing an increase of \$726,749.43.

The License Tax Department collected from July 1, 1922, to June 30, 1923, \$1,117,740.35; from July 1, 1923, to June 30, 1924, \$1,263,103.53, making the total license taxes collected during the two fiscal years, \$2,380,843.88.

An examination of the financial statement shows \$869,875.60 was collected during the last two fiscal years as general fees.

The following is a comparative statement of the work done in Registry Department, fiscal years 1921-1922 and 1923-1924:

Kind filed	Fiscal years		Increase	Decrease
	74th, 75th	72d, 73d		
Articles incorporation (domestic).....	9,242	6,624	2,618	.....
Articles incorporation (foreign).....	1,182	734	448	.....
Official bonds.....	59	53	6	.....
Rewards.....	1	2	.....	1
Designation of agents, foreign corporations.....	1,266	942	324	.....
Certificate increase, capital stock.....	1,041	997	44	.....
Certificate decrease, capital stock.....	116	87	29	.....
Certificate increase, number directors.....	546	411	135	.....
Certificate decrease, number directors.....	158	127	31	.....
Amended articles of incorporation.....	613	571	42	.....
Change of name of corporation.....	473	396	77	.....
Removal place of business of corporation.....	192	177	15	.....
Dissolution of corporations.....	847	1,054	.....	207
Extension of term of existence.....	32	18	14	.....
Withdrawals from state, foreign corporations.....	236	92	144	.....
Creation of bonded indebtedness.....	219	187	32	.....
<i>Attested and Recorded.</i>				
Restoration to citizenship.....	13	135	.....	122
Releases from prison (Goodwin act).....	248	535	.....	287
Commutation of sentence.....	17	58	.....	41
Pardons.....	23	7	16	.....
Reprieves.....	2	30	.....	28
Land patents.....	507	524	.....	17
Notaries public.....	7,684	5,844	1,840	.....
Commissioner of deeds.....	16	17	.....	1
Executive appointments.....	398	403	.....	5
Proclamations, holiday, etc.....	51	20	31	.....
Change name of person.....	357	454	.....	97
Deeds recorded and filed.....	68	98	.....	30
Miscellaneous registrations.....	842	672	170	.....
Totals.....	26,449	21,269	6,016	836
	21,269		836	
Increase in past two years.....	5,180		5,180	

Respectfully submitted.

FRANK C. JORDAN,
Secretary of State.

FINANCIAL STATEMENT.

CORPORATION DEPARTMENT.

Receipts for filing fees, certified copies, etc.

<i>Seventy-fourth fiscal year, July 1, 1922, to June 30, 1923.</i>		<i>Seventy-fifth fiscal year, July 1, 1923, to June 30, 1924.</i>	
July	\$27,196 96	July	\$32,047 59
August	31,179 77	August	32,892 10
September	28,786 08	September	44,281 60
October	34,294 61	October	36,613 53
November	40,329 44	November	31,106 93
December	51,234 48	December	40,030 19
January	35,693 24	January	37,620 76
February	35,392 22	February	34,354 39
March	37,863 21	March	48,712 46
April	37,764 21	April	41,453 51
May	34,782 77	May	35,485 09
June	36,972 03	June	23,878 43
Total	\$431,399 02	Total	\$438,476 58
Receipts seventy-fourth fiscal year			\$431,399 02
Receipts seventy-fifth fiscal year			438,476 58
Total			\$869,875 60

There was collected by the Corporation License Tax Department during the—

Seventy-fourth fiscal year, July 1, 1922, to June 30, 1923	\$1,117,740 35
Seventy-fifth fiscal year, July 1, 1923, to June 30, 1924	1,263,103 53
Total	\$2,380,843 88

Receipts from all departments of the Secretary of State for fees during the seventy-fourth and seventy-fifth fiscal years:

From Corporation Department	\$869,875 60
From Corporation License Tax Department	2,380,843 88
Total	\$3,250,719 48

CORPORATION LICENSE DEPARTMENT.

The provisions of chapter 215, Statutes 1917, and chapters 414, 443, 497 and 784, Statutes 1921, produced the following revenues:

<i>Seventy-fourth fiscal year, July 1, 1922, to June 30, 1923.</i>		<i>Seventy-fifth fiscal year, July 1, 1923, to June 30, 1924.</i>	
July	\$9,855 00	July	\$14,210 00
August	7,270 31	August	10,485 23
September	5,901 64	September	7,486 79
October	4,824 17	October	6,812 50
November	3,718 29	November	4,397 30
December	3,098 39	December	3,060 92
January	379,801 25	January	707,761 67
February	367,171 59	February	388,793 94
March	70,996 00	March	63,398 53
April	28,408 75	April	24,156 25
May	19,817 32	May	17,739 87
June	16,877 64	June	14,200 53
Total	\$1,117,740 35	Total	\$1,263,103 53

There was collected during the period commencing on July 1, 1922, and ending June 30, 1923, inclusive, the sum of \$1,117,740.35 segregated as follows:

16,725 corporations paid the graduated tax under Sec. 3, Statutes 1917.....	\$854,540 00
573 corporations paid the revivor license under Sec. 14, Chapter 215.....	41,721 97
1,668 corporations paid the graduated tax and \$10 penalty.....	94,545 00
3,441 corporations paid the graduated tax under Sec. 5.....	126,933 38
Total Seventy-fourth Fiscal Year.....	\$1,117,740 35

The number of domestic corporations which were suspended, and of foreign corporations which forfeited their rights to transact business in this state, was 2581.

Under the act there was collected during the period commencing on July 1, 1923, and ending on June 30, 1924, inclusive, the sum of \$1,263,103.53, segregated as follows:

18,218 corporations paid the graduated tax under Sec. 3 in the sum of.....	\$975,160 00
1,874 corporations paid the graduated tax and \$10 penalty.....	113,450 00
4,641 corporation licenses were issued under the provisions of Sec. 5.....	134,719 41
558 corporations paid the revivor license under Sec. 14.....	39,774 12
Total Seventy-fifth Fiscal Year.....	\$1,263,103 53

The number of domestic corporations whose charters were suspended, and of foreign corporations which forfeited their rights to transact business in this state, was 2912.

SECRETARY OF STATE.

PRINTING, BINDING AND OTHER WORK.

Seventy-fourth fiscal year, July 1, 1922, to June 30, 1923.

July 1, 1922—Balance on hand.....	\$6,585 80
June 30, 1923—Expended during fiscal year.....	5,703 16
Balance on hand July 1, 1923.....	\$882 64

Seventy-fifth fiscal year, July 1, 1923, to June 30, 1924.

July 1, 1923—Balance on hand.....	\$882 64
June 30, 1924—Expended during fiscal year.....	465 80
Balance on hand July 1, 1924.....	\$416 84

PRINTING AND BINDING ROSTER.

July 1, 1922—Balance.....	\$500 00
June 30, 1923—Balance.....	500 00
July 1, 1924—Expended.....	500 00

COMPILING, PRINTING AND DISTRIBUTING CONSTITUTIONAL AMENDMENTS.

(Chapter 305, Statutes 1921.)

July 1, 1922—Balance.....	\$49,889 10
June 30, 1923—Expended.....	49,889 10
Feb., 1923—Deficiency appropriation.....	31,823 06

BALLOT PAPER REVOLVING FUND.**Seventy-fourth fiscal year, July 1, 1922, to June 30, 1923.**

July 1, 1922—Balance	\$82 97
June 30, 1923—Receipts	46,476 66
Total	\$46,559 63
Warrants	32,853 24
Balance	\$13,706 39

Seventy-fifth fiscal year, July 1, 1923, to June 30, 1924.

July 1, 1923—Balance	\$13,706 39
June 30, 1924—Receipts	14,827 86
Total	\$28,534 25
Warrants	3,382.96
Balance, July 1, 1924	\$25,151 29

POSTAGE, EXPRESSAGE AND TELEGRAPHING.**Seventy-fourth fiscal year, July 1, 1922, to June 30, 1923.**

July 1, 1922—Balance	\$6,658 64
June 30, 1923—Expended	5,173 09
Balance	\$1,485 55

Seventy-fifth fiscal year, July 1, 1923, to June 30, 1924.

July 1, 1923—Balance	\$1,485 55
June 30, 1924—Expended	100 32
Balance July 1, 1924	\$1,385 23

TRAVELING AND CONTINGENT.**Seventy-fourth fiscal year, July 1, 1922, to June 30, 1923.**

July 1, 1922—Appropriation	\$1,250 00
Refund	90 00
	\$1,340 00
June 30, 1923—Expended	1,206 55
Balance	\$133 45

Seventy-fifth fiscal year, July 1, 1923, to June 30, 1924.

July 1, 1923—Appropriation	\$1,250 00
June 30, 1924—Expended	87 81
Balance	\$1,162 19

SUPPORT AND SALARIES.**SUPPORT—****Seventy-fifth fiscal year, July 1, 1923, to June 30, 1924.**

July 1, 1923—Appropriation	\$11,925 00
Expended during year ending June 30, 1924	10,560 77
Balance July 1, 1924	\$1,364 23

SALARIES—**Seventy-fifth fiscal year, July 1, 1923, to June 30, 1924.**

July 1, 1923—Appropriation-----	\$54,450 00
Credits -----	155 00
	<hr/>
Expended during year ending June 30, 1924-----	\$54,605 00
	53,866 65
	<hr/>
Balance July 1, 1924-----	\$738 35

BALLOT PAPER.**Seventy-fourth fiscal year, July 1, 1922, to June 30, 1923.**

Ballot paper (four-ream bundles), 25 x 30, blue.

July 1, 1923—On hand-----	12	reams
June 30, 1924—Sold-----	12	reams

Ballot paper (two-ream bundles), 30 x 38, green.

July 1, 1923—On hand-----	9 16/20	reams
July 1, 1924—On hand-----	9 16/20	reams

Ballot paper (two-ream bundles), 30 x 44, cream.

July 1, 1922—On hand-----	362 15/20	reams
June 30, 1923—Sold-----	157	reams

On hand July 1, 1923-----205 15/20 reams

Ballot paper (one-ream bundles), 30 x 44, cream.

July 1, 1922—On hand-----	4	reams
June 30, 1923—Sold-----	4	reams

Ballot paper (two-ream bundles), 25 x 38, cream.

July 1, 1922—On hand-----	1146	reams
June 30, 1923—Sold-----	550	reams

On hand July 1, 1923-----596 reams

Ballot paper (one-ream bundles), 25 x 38, cream.

July 1, 1922—On hand-----	79	reams
June 30, 1923—Sold-----	13	reams

On hand July 1, 1923-----66 reams

Ballot paper (two-ream bundles), 25 x 50, yellow.

July 1, 1922—On hand-----	644 10/20	reams
June 30, 1923—Sold-----	306	reams

On hand July 1, 1923-----338 10/20 reams

Ballot paper (one-ream bundles), 25 x 50, yellow.

July 1, 1922—On hand-----	21	reams
June 30, 1923—Sold-----	11 10/20	reams

On hand July 1, 1923-----9 10/20 reams

Ballot paper (two-ream bundles), 30 x 44, green.

July 1, 1922—On hand-----	67 13/30	reams
June 30, 1923—Sold-----	67 13/30	reams

Ballot paper (one-ream bundles), 30 x 44, green.

July 1, 1922—On hand	131	reams
June 30, 1923—Sold	110 10/20	reams
On hand July 1, 1923	20 10/20	reams

Ballot paper (two-ream bundles), 25 x 30, green.

July 1, 1922—On hand	10	reams
June 30, 1923—Sold	10	reams

Ballot paper (one-ream bundles), 25 x 30, green.

July 1, 1922—On hand	68 10/20	reams
June 30, 1923—Sold	68 10/20	reams

Ballot paper (one-ream bundles), 25 x 30, pink.

July 1, 1922—On hand	75	reams
June 30, 1923—Sold	73	reams
On hand July 1, 1923	2	reams

Ballot paper (two-ream bundles), 25 x 30, pink.

July 1, 1922—On hand	52	reams
June 30, 1923—Sold	52	reams

Ballot paper (one-ream bundles), 25 x 30, salmon.

July 1, 1922—On hand	96	reams
June 30, 1923—Sold	71 9/20	reams
On hand July 1, 1923	21 11/20	reams

Ballot paper (two-ream bundles), 25 x 30, salmon.

July 1, 1922—On hand	51 10/20	reams
June 30, 1923—Sold	51 10/20	reams

Ballot paper (three-ream bundles), 25 x 30, salmon.

July 1, 1922—On hand	88 10/20	reams
June 30, 1923—Sold	88 10/20	reams

Ballot paper (one-ream bundles), 25 x 30, white.

July 1, 1922—On hand	91	reams
June 30, 1923—Sold	84	reams
On hand July 1, 1923	7	reams

Ballot paper (two-ream bundles), 25 x 30, white.

July 1, 1922—On hand	68	reams
June 30, 1923—Sold	68	reams

Ballot paper (one-ream bundles), 25 x 30, yellow.

July 1, 1922—On hand	16	reams
June 30, 1923—Sold	16	reams

Ballot paper (one-ream bundles), 25 x 30, cream.

July 1, 1922—On hand	80	reams
June 30, 1923—Sold	56	reams
On hand July 1, 1923	24	reams

Ballot paper (one-ream bundles), 25 x 30, cream.

July 1, 1922—On hand	26	reams
June 30, 1923—Sold	26	reams

Ballot paper (two-ream bundles), 25 x 30, cream.

July 1, 1922—On hand	18	reams
June 30, 1923—Sold	18	reams

Ballot paper (two-ream bundles), 25 x 30, cream.

July 1, 1922—On hand	12	reams
June 30, 1923—Sold	12	reams

Ballot paper (four-ream bundles), 25 x 30, blue.

July 1, 1922—On hand	31 10/20	reams
June 30, 1923—Sold	19 10/20	reams

On hand July 1, 1923	12	reams
----------------------	----	-------

Ballot paper (one-ream bundles), 25 x 30, green.

July 1, 1922—On hand	1	ream
June 30, 1923—Sold	1	ream

Ballot paper (three-ream bundles), 25 x 30, cream.

July 1, 1922—On hand	3	reams
June 30, 1923—Sold	3	reams

Ballot paper (two-ream bundles), 30 x 38, green.

July 1, 1922—On hand	79 16/20	reams
June 30, 1923—Sold	70	reams

On hand July 1, 1923	9 11/20	reams
----------------------	---------	-------

Ballot paper (two-ream bundles), 30 x 38, cream.

July 1, 1922—On hand	226 17/20	reams
June 30, 1923—Sold	217	reams

On hand July 1, 1923	9 17/20	reams
----------------------	---------	-------

Ballot paper (two-ream bundles), 30 x 38, yellow.

July 1, 1922—On hand	19 5/20	reams
June 30, 1923—Sold	12	reams

On hand July 1, 1923	7 5/20	reams
----------------------	--------	-------

Ballot paper (two-ream bundles), 30 x 38, white.

July 1, 1922—On hand	21 4/20	reams
June 30, 1923—Sold	19	reams

On hand July 1, 1923	2 4/20	reams
----------------------	--------	-------

Ballot paper (two-ream bundles), 30 x 38, pink.

July 1, 1922—On hand	73 15/20	reams
June 30, 1923—Sold	61 15/20	reams

On hand July 1, 1923	12	reams
----------------------	----	-------

Ballot paper (two-ream bundles), 25 x 30, white.

July 1, 1922—On hand	22 5/20	reams
June 30, 1923—Sold	18	reams

On hand July 1, 1923	4 5/20	reams
----------------------	--------	-------

Ballot paper (two-ream bundles), 25 x 30, salmon.

July 1, 1922—On hand	38 16/20	reams
June 30, 1923—Sold	20 4/20	reams
On hand July 1, 1923	18 12/20	reams

Ballot paper (two-ream bundles), 25 x 30, green.

July 1, 1922—On hand	47 11/20	reams
June 30, 1923—Sold	37 11/20	reams
On hand July 1, 1923	10	reams

Ballot paper (two-ream bundles), 25 x 38, green.

July 1, 1922—On hand	194 5/20	reams
June 30, 1923—Sold	82	reams
On hand July 1, 1923	112 5/20	reams

Ballot paper (two-ream bundles), 25 x 38, yellow.

July 1, 1922—On hand	64 18/20	reams
June 30, 1923—Sold	27 18/20	reams
On hand July 1, 1923	27 18/20	reams

Ballot paper (two-ream bundles), 25 x 38, white.

July 1, 1922—On hand	63 14/20	reams
June 30, 1923—Sold	43	reams
On hand July 1, 1923	20 14/20	reams

Ballot paper (two-ream bundles), 25 x 38, pink.

July 1, 1922—On hand	42 2/20	reams
June 30, 1923—Sold	9	reams
On hand July 1, 1923	33 2/20	reams

Ballot paper (two-ream bundles), 27 x 38, pink.

July 1, 1922—On hand	63 12/20	reams
June 30, 1923—Sold	37	reams
On hand July 1, 1923	20 12/20	reams

Ballot paper (two-ream bundles), 25 x 50, blue.

July 1, 1922—On hand	1987 10/20	reams
June 30, 1923—Sold	1551 10/20	reams
On hand July 1, 1923	436	reams

Ballot paper (one-ream bundles), 25 x 50, blue.

July 1, 1922—On hand	26	reams
June 30, 1923—Sold	12	reams
On hand July 1, 1923	14	reams

Ballot paper (two-ream bundles), 32 x 50, blue.

July 1, 1922—On hand	626	reams
June 30, 1923—Sold	620	reams
On hand July 1, 1923	6	reams

Ballot paper (two-ream bundles), 20 x 30, blue.

July 1, 1922—On hand	2	reams
June 30, 1923—Sold	2	reams

Ballot paper (three-ream bundles), 25 x 30, blue.

July 1, 1922—On hand	4/20	reams
June 30, 1923—Sold	4/20	reams

Seventy-fifth fiscal year, July 1, 1923, to June 30, 1924.

Ballot paper (two-ream bundles), 30 x 44, cream.

July 1, 1923—On hand	205 15/20	reams
June 30, 1924—Sold	203	reams

On hand July 1, 1924 2 15/20 reams

Ballot paper (two-ream bundles), 25 x 38, cream.

July 1, 1923—On hand	596	reams
June 30, 1924—Sold	596	reams

Ballot paper (one-ream bundles), 25 x 38, cream.

July 1, 1923—On hand	66	reams
June 30, 1924—Sold	66	reams

Ballot paper (two-ream bundles), 25 x 50, yellow.

July 1, 1923—On hand	338 10/20	reams
June 30, 1924—Sold	222 10/20	reams

On hand July 1, 1924 116 reams

Ballot paper (one-ream bundles), 25 x 50, yellow.

July 1, 1923—On hand	9 10/20	reams
June 30, 1924—Sold	7 10/20	reams

On hand July 1, 1924 2 reams

Ballot paper (one-ream bundles), 30 x 44, green.

July 1, 1923—On hand	20 10/20	reams
June 30, 1924—Sold	20 10/20	reams

Ballot paper (one-ream bundles), 25 x 30, pink.

July 1, 1923—On hand	2	reams
June 30, 1924—Sold	2	reams

Ballot paper (one-ream bundles), 25 x 30, salmon.

July 1, 1923—On hand	21 11/20	reams
June 30, 1924—Sold	21 11/20	reams

Ballot paper (one-ream bundles), 25 x 30, white.

July 1, 1923—On hand	7	reams
June 30, 1924—Sold	7	reams

Ballot paper (one-ream bundles), 25 x 30, cream.

July 1, 1923—On hand	24	reams
June 30, 1924—Sold	24	reams

Ballot paper (two-ream bundles), 30 x 38, green.

July 1, 1923—On hand	9 16/20	reams
June 30, 1924—Sold	9 16/20	reams

Ballot paper (two-ream bundles), 30 x 38, cream.

July 1, 1923—On hand	9 17/20	reams
June 30, 1924—Sold	5	reams

On hand July 1, 1924 4 17/20 reams

Ballot paper (two-ream bundles), 30 x 38, yellow.

July 1, 1923—On hand	7	5/20	reams
June 30, 1924—Sold	3	5/20	reams
On hand July 1, 1924	4		reams

Ballot paper (two-ream bundles), 30 x 38, white.

July 1, 1923—On hand	2	4/20	reams
June 30, 1924—Sold	1		ream
On hand July 1, 1924	1	4/20	reams

Ballot paper (two-ream bundles), 30 x 38, pink.

July 1, 1923—On hand	12		reams
June 30, 1924—Sold	6		reams
On hand July 1, 1924	6		reams

Ballot paper (two-ream bundles), 25 x 30, white.

July 1, 1923—On hand	4	5/20	reams
June 30, 1924—Sold	4	5/20	reams

Ballot paper (two-ream bundles), 25 x 30, salmon.

July 1, 1923—On hand	18	12/20	reams
June 30, 1924—Sold	18	12/20	reams

Ballot paper (two-ream bundles), 25 x 30, green.

July 1, 1923—On hand	10		reams
June 30, 1924—Sold	10		reams

Ballot paper (two-ream bundles), 25 x 38, green.

July 1, 1923—On hand	112	5/20	reams
June 30, 1924—Sold	72		reams
On hand July 1, 1924	40	5/20	reams

Ballot paper (two-ream bundles), 25 x 38, yellow.

July 1, 1923—On hand	27	18/20	reams
June 30, 1924—Sold	5		reams
On hand July 1, 1924	22	18/20	reams

Ballot paper (two-ream bundles), 25 x 38, white.

July 1, 1923—On hand	20	14/20	reams
June 30, 1924—Sold	3	14/20	reams
On hand July 1, 1924	17		reams

Ballot paper (two-ream bundles), 25 x 38, pink.

July 1, 1923—On hand	33	2/20	reams
June 30, 1924—Sold	9	2/20	reams
On hand July 1, 1924	24		reams

Ballot paper (two-ream bundles), 27 x 38, pink.

July 1, 1923—On hand	26	12/20	reams
June 30, 1924—Sold	6		reams
On hand July 1, 1924	20	12/20	reams

Ballot paper (two-ream bundles), 25 x 50, blue.

July 1, 1923—On hand	436	reams
June 30, 1924—Sold	243	reams
On hand July 1, 1924	193	reams

Ballot paper (one-ream bundles), 25 x 50, blue.

July 1, 1923—On hand	14	reams
June 30, 1924—Sold	11 10/20	reams
On hand July 1, 1924	2 10/20	reams

Ballot paper (two-ream bundles), 32 x 50, blue.

July 1, 1923—On hand	6	reams
July 1, 1924—On hand	6	reams

Ballot paper (two-ream bundles), 25 x 30, blue.

April 8, 1924—On hand	47 19/20	reams
July 1, 1924—On hand	47 19/20	reams

Ballot paper (two-ream bundles), 25 x 30, cream.

April 8, 1924—On hand	373 17/20	reams
June 30, 1924—Sold	261 10/20	reams
On hand July 1, 1924	112 7/20	reams

Ballot paper (two-ream bundles), 25 x 30, yellow.

April 8, 1924—On hand	103 17/20	reams
July 1, 1924—On hand	103 17/20	reams

Ballot paper (two-ream bundles), 25 x 30, green.

April 8, 1924—On hand	59 10/20	reams
June 30, 1924—Sold	4	reams
On hand July 1, 1924	55 10/20	reams

Ballot paper (two-ream bundles), 25 x 30, pink.

April 8, 1924—On hand	51 7/20	reams
July 1, 1924—On hand	51 7/20	reams

Transactions in Maps.

	On hand July 1, 1922	Number distributed	On hand June 30, 1924
Detail Irrigation Maps California, 12 sheets.....	385	-----	385
Detail Irrigation Maps, San Joaquin Valley, 10 sheets, un- mounted.....	1,187	-----	1,187
Great Central Valley, mounted.....	120	-----	120
Great Central Valley, unmounted.....	1,850	-----	1,850
Topographical and Irrigation Maps, San Joaquin Valley, 4 sheets, mounted.....	12½	-----	12½
Topographical and Irrigation Maps, San Joaquin Valley, 4 sheets, unmounted.....	473¾	-----	473¾

Supreme Court Reports.

	On hand July 1, 1922	Number Distributed	On hand June 30, 1924
California Reports No. 41.....	388	-----	388
California Reports No. 42.....	409	-----	409
California Reports No. 43.....	429	-----	429
California Reports No. 44.....	374	-----	374
California Reports No. 45.....	400	-----	400
California Reports No. 46.....	684	-----	684
	Received 1922-1924		
California Reports No. 186.....	430	430	-----
California Reports No. 187.....	430	430	-----
California Reports No. 188.....	430	430	-----
California Reports No. 189.....	430	430	-----
California Reports No. 190.....	430	430	-----

California Reports—Appellate Court.

	Number Received	Number Distributed	On hand June 30, 1924
California Appellate Reports No. 45.....	430	429	1
California Appellate Reports No. 46.....	430	429	1
California Appellate Reports No. 47.....	430	429	1
California Appellate Reports No. 48.....	430	429	1
California Appellate Reports No. 49.....	430	429	1
California Appellate Reports No. 50.....	430	429	1
California Appellate Reports No. 51.....	430	429	1
California Appellate Reports No. 52.....	430	429	1
California Appellate Reports No. 53.....	430	429	1
California Appellate Reports No. 54.....	430	429	1

STATUTES AND LAWS.

Number Distributed and Number on Hand.

	On hand June 30, 1922	Number distributed	On hand June 30, 1924
Statutes 1855.....	2		2
Statutes 1856.....	4		4
Statutes 1859.....	1		1
Statutes 1863-4.....	2	1	1
Statutes 1865-6.....	1	1	
Statutes 1875-6.....	256		256
Statutes 1877-8.....	196		196
Statutes 1880.....	76		76
Statutes 1881.....	177		177
Statutes 1883.....	56	1	55
Statutes 1884-5.....	1		1
Statutes 1886-7.....	97	1	96
Statutes 1889.....	1		1
Statutes 1891.....	1		1
Statutes 1893.....	56	1	55
Statutes 1895.....	1	1	
Statutes 1897.....	24	1	23
Statutes 1899.....	285	1	284
Statutes 1901.....	153	1	152
Statutes 1903.....	141	2	139
Statutes 1905.....	116	2	114
Statutes extra session 1906.....	839		839
Statutes 1907.....	185		185
Statutes 1909.....	210		210
Statutes in force, 1873.....	84	6	78
Statutes 1911.....	66		66
Statutes extra session 1911.....	505	2	503
Statutes 1913.....	3		3
Statutes 1915.....	67	3	64
Statutes extra session 1915.....	119		119
Statutes 1917.....	159	5	154
Statutes 1919.....	108	6	102
Statutes 1921.....	849	63	786
Statutes 1923.....	2,253	2,227	26
Amendments to Codes 1875-6.....	277		277
Amendments to Codes 1877-8.....	262		262
Amendments to Codes 1880.....	128		128
Amendments to Codes 1873-4.....	22		22
Civil Codes, Annotated 1874.....	4		4
Civil Code, California, 1871.....	3		3
California Codes, Practice No. 3, 1871.....	7		7
California Codes, Political No. 2, 1872.....	42		42
California Codes, Civil Procedure, 1872.....	238		238
California Codes, Penal, 1872.....	6		6
California Codes, Penal, 1871-2.....	4		4
California Codes, Civil Procedure, 1881-3.....	13		13
California Codes, Penal Pocket, 1881-3.....	19		19
Wood's Digest, 1850-58.....	1		1
Wood's Digest, 1850-60.....	1		1
Hittell's Codes, 1876.....	25		25
Hittell's Codes, Vols. 1 and 2, 1876.....	23		23
General Laws of California, 1850-64.....	1		1

CALIFORNIA REPORTS—APPELLATE COURT.

	Number received	Number distributed	On hand June 30, 1924
California Appellate Report No. 45.....	430	429	1
California Appellate Report No. 46.....	430	429	1
California Appellate Report No. 47.....	430	429	1
California Appellate Report No. 48.....	430	429	1
California Appellate Report No. 49.....	430	429	1
California Appellate Report No. 50.....	430	429	1
California Appellate Report No. 51.....	430	429	1
California Appellate Report No. 52.....	430	429	1
California Appellate Report No. 53.....	430	429	1
California Appellate Report No. 54.....	430	429	1
California Appellate Report No. 55.....	430	429	1
California Appellate Report No. 56.....	430	429	1
California Appellate Report No. 57.....	430	429	1
California Appellate Report No. 58.....	430	429	1
California Appellate Report No. 59.....	430	429	1
California Appellate Report No. 60.....	430	429	1
California Appellate Report No. 61.....	430	429	1

SUPREME COURT REPORTS.

	Received 1922-1923	Number distributed	On hand June 30, 1924
California Report No. 186.....	430	429	1
California Report No. 187.....	430	429	1
California Report No. 188.....	430	429	1
California Report No. 189.....	430	429	1
California Report No. 190.....	430	429	1

FRANK C. JORDAN.

Secretary of State.

Subscribed and sworn before me this twenty-first day of July, 1924.

FRANK H. CORY,

Deputy Secretary of State.

